

S
379.13
P11sbe
1972
Part 1



PART 1: A STUDY
OF BASIC EDUCATIONAL PROGRAM FUNDING METHODOLOGY
IN MONTANA

STATE DOCUMENTS COLLECTION

MAR 13 2003

MONTANA STATE LIBRARY
1515 E. 6th AVE.
HELENA, MONTANA 59620

January, 1972
Dolores Colburg, Superintendent of Public Instruction

PROLOGUE

The following document is the first part of a two part study of methods of financing basic education programs in Montana. This part of the study deals with inequities in educational program financing which have arisen as a direct result of the existing methodology for funding school district general fund budgets.

Part 2 of the report will provide possible alternative methods for equalized funding basic education programs. Part 2 should be completed within three to five weeks.

The document which follows is not complete at this time, and should be considered as a working draft only. It is being issued in draft form in order to provide information which is important to delegates to the Constitutional Convention in their considerations of school finance, as well as to those members of the Legislative Council who are presently studying the foundation program.

Section I. Introduction

Funding of basic educational programs in Montana is strongly dependent on local property taxation and, thus, on school district wealth. The discussion which follows analyzes this dependency from several points of view, and presents a number of direct comparisons of the relative abilities of various school districts to provide basic minimum educational programs. Because basic educational programs in Montana are financed largely through elementary and high school general fund (operation and maintenance) budgets, the study is based on a consideration of school district general fund budget data. The data used are from budgets prepared by the 487 elementary and 165 high school districts of the state which, as of September 1, 1971 planned on being in operation for the 1971-72 school year.

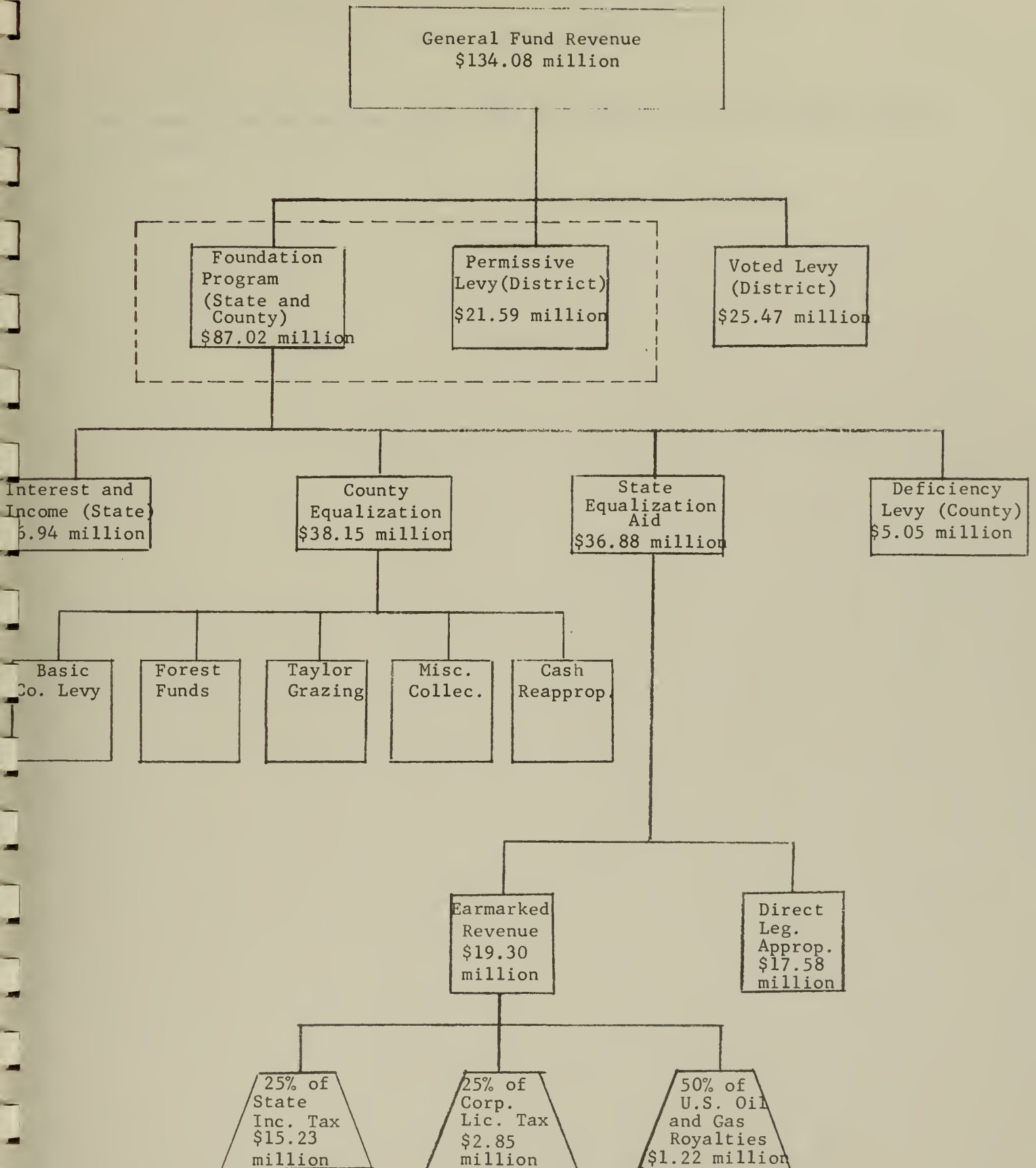
The table below illustrates the over-all (statewide) magnitude of the dependency of general fund budget financing on local property taxation. The distribution chart at the end of this section provides a complete description of revenue sources for general fund budget support. Subsequent tables appearing in the report focus attention on the varying effects the strong dependency on local taxes has at the county and district levels.

Sources of Revenue for School District General Fund Budgets

School Type	Gen. Fund Budget (millions)	General Fund Support from County and District Property Taxation							
		State Support		County		District		Total Property Tax	
		Amt. (millions)	Prop.	Amt. (millions)	Prop.	Amt. (millions)	Prop.	Amt. (millions)	Prop.
Elementary	83.4	27.2	.326	27.1	.325	29.1	.349	56.2	.674
High School	50.8	16.5	.325	16.2	.319	18.1	.356	34.3	.675
Total	134.2	43.7	.326	43.3	.323	47.2	.351	90.5	.674

The report consists of six sections. Section II describes the existing public school funding structures associated with the provision of basic educational programs, i.e., associated with public school general fund budgets. Section III describes the results of statistical analyses of elementary school district budget data for the 1971-72 school year, and Section IV does the same for high school data. Section V presents a discussion of the adequacy of the foundation program as a funding method for basic educational programs. Section VI consists of conclusions based on the analytic results, and Section VII consists of computer listings of the basic data analyzed in the study.

SOURCES OF REVENUE FOR SCHOOL DISTRICT GENERAL FUND BUDGET SUPPORT
FOR 1971-72



Section II. The Existing Funding Structure for
School District General Fund Budgets

The following description of the funding structure for school district and maintenance budget has been taken from the Handbook of Montana School Finance and Statistics, Second Edition.

PRINCIPLES OF SCHOOL FINANCE

IN MONTANA

The next three pages contain an outline of the financing of the general maintenance and operation costs (General Fund budget) of Montana schools.

This outline of school finance is simplified in order to present clearly the basic relationships of the several sources of financial support for schools. There are many exceptions and special cases; these are omitted from the outline in the interest of overall clarity.

AN OUTLINE OF THE FINANCING OF THE GENERAL MAINTENANCE AND
OPERATION COSTS

I.

A school budget is established annually; the budget fixes the amount of revenue required for the year's operation of the school, and the maximum expenditures for the year.

Section 75-3611, R.C.M., 1947, as amended, defines "the amount required to operate and maintain an adequate and efficient school" as the "minimum Foundation Program," which is established by law.

Under the law, the Foundation Program is based on enrollment, and varies in proportion to the enrollment classification of the school.

Enrollment, under the Foundation Program law, is translated by a specified formula into "average number belonging -- ANB" which results in a relationship between the number of pupils enrolled in a school and the number of school days, for Foundation Program calculations.

The actual budget for operating a school* must equal at least the Foundation Program -- the minimum amount for operating a school, as defined by law; in most instances, the actual school budget exceeds the minimum established as the Foundation Program. A Maximum Budget is fixed by law for general maintenance and operation; the maximum may be exceeded only by voted authorization. The total school budget may include budgets for specific purposes, in addition to the general maintenance and operation (General Fund) budget. This outline describes only the financing of the General Fund budget.

II.

Elementary Schools

A school district each year receives a share of the Interest and Income ("I and I") from school lands and investments provided for by the Enabling Act and the Constitution of Montana, in proportion to the number of children between 6 and 21 years in the district.

The "I and I" amount is applied to the revenue requirements of the Foundation Program.

High Schools

"I and I" may be used only for elementary schools.

III.

Elementary Schools

A mandatory basic county tax of up to 25 mills is levied on property in the county, if the amount from "I and I" is inadequate to meet the Foundation Program requirements.

Money from this levy is apportioned to school districts according to a statutory formula for county equalization aid.

(Less than 25 mills may be levied, but a levy of 25 mills is required for eligibility for state equalization aid.)

High Schools

A basic county tax of up to 15 mills is levied for high schools.

Money from this levy is apportioned to high schools according to a statutory formula for county equalization aid.

(Less than 15 mills may be levied, but a levy of 15 mills is required for eligibility for state equalization aid.)

* Exclusive of transportation, debt service and other supplemental budgets.

IV.

Elementary Schools

If Foundation Program requirements exceed the total income from "I and I" and the school's proportionate share of the Basic County Levy, the school may then receive State Equalization Aid according to a schedule established by the Foundation Program law.

State Equalization Aid is derived from 25% of revenue from state income taxes, 25% from corporation license taxes, 50% of the state's share of U. S. oil and gas royalties, any other sources provided by law, and appropriations made by the Legislature.

When the available State Equalization Aid is insufficient to permit the state to provide its share of the total Foundation Program as established by statutory schedule, the amount of the state's deficiency must be raised by levying an additional tax on all property in the county to bring the district's school revenue up to the full amount of the Foundation Program.

The Foundation Program does not guarantee that the state will provide the revenue necessary to meet its financial obligation under the Foundation Program's schedules.

The Foundation Program does require a basic minimum expenditure for school operation, with the provision that additional taxes be levied to support this expenditure when state revenues are insufficient to pay the state's scheduled share.

High Schools

If Foundation Program requirements exceed the income from the Basic County Levy for high schools, the high school may then receive State Equalization Aid according to a schedule established by the Foundation Program law.

V.

The above sources of revenue are utilized for General Fund budgets which do not exceed the minimum Foundation Program. For a General Fund budget which exceeds the Foundation Program by an amount of not more than 25%, the latter amount of revenue may be raised by levying an additional tax on property in the school district. This levy, the Permissive Levy, may be imposed without vote of the taxpayers. The Maximum Budget is the sum of the Foundation Program and the maximum permissive amount (one-fourth of the Foundation Program); this Maximum Budget is fixed by law.

VI.

Revenue required for a General Fund budget in excess of that derived from the above sources may be raised by an additional levy on the property in the district, if the taxpayers of the district vote to approve this additional levy.

Such a voted levy may be used to meet those financial requirements of the General Fund budget which are not met by other means.

SCHOOL DISTRICT GENERAL MAINTENANCE AND OPERATION

(General Fund Budget)

	District Levy	Voted Amount, If Any	Voted Amount, If Any	District Levy	
MAXIMUM BUDGET WITHOUT VOTE*		----- 100% -----			MAXIMUM BUDGET WITHOUT VOTE*
	District Levy	Permissive Amount	Permissive Amount	District Levy	
FOUNDATION PROGRAM		----- 80% -----			FOUNDATION PROGRAM
	State Equalization Aid	Additional County Levy for any Deficiency in Foundation Program Revenue	Additional County Levy for any Deficiency in Foundation Program Revenue	State Equalization Aid	
	County Equalization Aid, primarily from Basic County Levy			County Equalization Aid from Basic County Levy	
	State Interest and Income				

ELEMENTARY SCHOOLS

HIGH SCHOOLS

* Amount for any school for Maximum Budget Without Vote (and Foundation Program) set by statutory schedule. (See Topic 14 -- Foundation Program.)

Section III. Results of Analysis: Elementary Schools

Four hundred eighty-seven elementary school districts submitted budgets for the 1971-72 school year. The following budget data (see Section VI, Data Appendix) were collected on each district and formed the basis for the statistical analysis conducted: School census, ANB, foundation program, permissive amount used, voted amount used, non-tax revenue (P.L. 874, etc.), total general fund budget amount, district taxable valuation. The specific objectives of the analytic effort were as follows:

- 1) To investigate the relationships between district wealth, as measured by taxable valuation per ANB, and
 - a) per pupil general fund budget expenditures
 - b) the size of district levies for support of the general fund budget
 - c) the amount of district revenue produced in support of general fund expenditures
 - d) the size of total general fund levies (district and county)
 - e) the amount of county revenue produced in support of general fund expenditures
 - f) the amount of state aid per pupil received by the district
- 2) To examine the relationship between the cost of the educational program supported by the general fund budget and the size of an elementary school district.

The results of the analysis pertaining to the first objective are described in this section. The analysis related to the second objective is described in Section V, along with a similar consideration of high school data.

To provide an over-all summary of the data analyzed, the districts were grouped according to wealth categories, and each of the variables defined in 1a - 1d above was averaged over each wealth category. Table 1 presents the data thus derived. Certain of these data were then plotted, as a function of wealth, to provide visual indications of the relationships of interest (see Figure 1). Finally, a district by district analysis was done for each of the variables of interest and each variable was correlated with per pupil taxable valuation. Table 2 summarizes the results of the district by district analysis conducted to determine correlations between district wealth and each of the variables listed in 1a - 1e above. The following trends are evident from the graphs in Figure 1 and the data presented in Tables 1 and 2.

- 1) As district wealth increases, the per pupil general fund expenditure increases, indicating that wealthy districts tend to spend more per pupil than poor districts. (The correlation coefficient between district wealth and per pupil expenditure is .365.)
- 2) As wealth increases, the amount of state aid per pupil received by the district tends to increase. The correlation coefficient is .130 which, though small, is nevertheless significantly positive. This indicates that the goal of providing state aid in inverse proportion to district wealth is not being realized in Montana.

In fact, the data strongly suggest that, at least for elementary districts, the opposite is true (this trend was not observed for high school districts - see Section IV); i.e., the wealthier elementary districts are receiving more state funds on a per pupil basis than the poorer districts. This is partially explainable by the fact that many of the disproportionately wealthy districts are small, enrollment-wise, and the foundation program for very small schools is disproportionately large on a per pupil basis. However, a more important factor here is that school districts, irrespective of their wealth, receive interest and income money on a per census child basis, even though the entire foundation program portion of the general fund budget can be financed entirely out of the basic county 25 mill levy.

- 3) As district wealth increases, the size of the district levy required to support the general fund budget tends to decrease. (The correlation coefficient is $-.307$.) Furthermore, as wealth increases, the amount of district funds per pupil (raised by the district levy) tends to increase (correlation coefficient = $.141$).
- 4) As district wealth increases, the county property tax levy (basic levy + deficiency levy) required for support of the foundation program (and thus, the general fund budget) tends to decrease. (The correlation coefficient is $-.282$.) Furthermore, wealthier districts tend to receive more county funds per pupil than poorer districts. (Correlation coefficient = $.281$).
- 5) As district wealth increases the total property tax levy (county levy + district levy) tends to decrease (correlation coefficient = $-.358$).

In addition, the following results are worthy of comment.

- 6) Although nearly 18% of the state's total property taxable valuation is located in elementary districts which have individual wealth in excess of \$15,000 per pupil, less than 3% of the state's elementary pupils reside in those districts.
- 7) Although the average district levy in the state was 13.2 mills, 88.5% of the pupils in the state reside in the districts which had district levies in excess of 19 mills, and less than 68% of the state total taxable valuation was located in these districts. Further, the average of the district general fund expenditures for these districts was less than \$600 per pupil compared to the average district expenditure of \$799 for the state as a whole.
- 8) Finally, it might reasonably be asked if it is possible that school district per pupil expenditures are more strongly dependent on school size than on district wealth, so that the positive correlation observed between wealth and expenditures actually results from the fact that many of the smaller districts are also among the wealthier in the state. To evaluate this possibility, per pupil expenditures were correlated with district wealth for each of two school size categories. The results are contained in the table below.

	Size Category (ANB)	Number of Districts in Sample	Correlation Coefficient Between Wealth and Per Pupil Expenditure	Conclusion
Sample 1	50- 70	38	.439	Significant*
Sample 2	100-125	21	.620	Significant*
Sample 3	150-250	40	.371	Significant*
Sample 4	200-300	29	.371	Significant*

*Statistically significant (.05 level) indication of upward trend.

These results indicate that even for districts of the same size, the per pupil general fund expenditure tends to increase as district wealth increases. The results, therefore, tend to refute a hypothesis that the positive correlation between wealth and per pupil expenditure is actually due to a more basic relationship between school size and per pupil expenditure. (Essentially the same results were observed for high school districts; these are described in Section IV).

Table 1. Summary of Elementary School District General Fund (Operation and Maintenance) Budget Funding Data and Related Statistics for 1971-72

Wealth Category (Tax. Valuation) ANB	No. of Distrs. in Category	Total ANB for Category	Average GF/ANB	Average Dist. Levy	Average Total Levy	Average State Funds/ANB	Total TV for Category	Cat. Total TV		Percent of TV in Cat.		Percent of ANB in Cat.	
								Cat. Total ANB	Rel.	Cum.	Rel.	Cum.	
0- 2,000	8	1,559	788	4.55	31.95	207	956,846	614	.10	.10	1.18	1.18	
2,001- 4,000	24	10,559	558	21.78	47.67	218	35,594,771	3,371	3.69	3.78	7.97	9.14	
4,001- 6,000	57	74,723	579	25.15	53.22	215	375,056,537	5,025	38.84	42.62	56.32	65.47	
6,001- 8,000	48	20,999	634	19.86	46.79	167	142,493,597	6,786	14.75	57.38	15.85	81.31	
8,001- 10,000	51	11,105	667	19.80	46.92	180	98,692,909	8,887	10.22	67.60	8.38	89.69	
10,001- 15,000	69	6,630	763	14.83	41.55	180	83,905,204	12,655	8.69	76.28	5.00	94.70	
15,001- 20,000	55	3,276	*776	10.24	36.44	170	55,804,488	17,034	5.78	82.06	2.47	97.17	
20,001- 30,000	71	2,150	827	6.99	38.26	204	50,419,619	23,451	5.22	87.28	1.62	98.79	
30,001- 40,000	39	755	1,088	5.15	31.46	242	26,779,637	35,470	2.77	90.06	.57	99.36	
40,001- 50,000	21	275	1,007	2.33	30.12	250	12,028,342	43,739	1.25	91.30	.21	99.57	
50,001- 60,000	9	131	1,112	4.63	31.10	290	7,094,672	54,158	.73	92.04	.10	99.67	
60,001- 75,000	12	146	1,168	2.57	28.93	330	9,652,697	66,114	1.00	93.04	.11	99.78	
75,001-100,000	10	102	1,292	1.99	28.12	259	8,659,741	84,899	.90	93.93	.08	99.86	
100,000	13	192	1,336	1.70	27.38	317	38,441,282	200,215	3.98	97.91	.14	100.00	
Non Operating	57	0	—	—	26.84	—	20,162,214	—	2.09	100.00	0.0	100.00	
STATE TOTALS	544	132,602	799 ^{2/}	13.21 ^{2/}	40.05 ^{2/}	207 ^{2/}	965,742,556	—	—	—	—	—	

^{1/} Many of the extremely poor districts (in terms of TV/ANB) receive substantial support from the Federal Government via P.L. 874. This explains the high GF/ANB figure, associated with a low district levy.

^{2/} Non operating school districts are not considered in the calculation of these state totals; these figures are averages of the 487 district values observed for the specified variable.

Figure 1. Graphs of Selected Elementary School General Fund Budget Characteristics For 1971-72

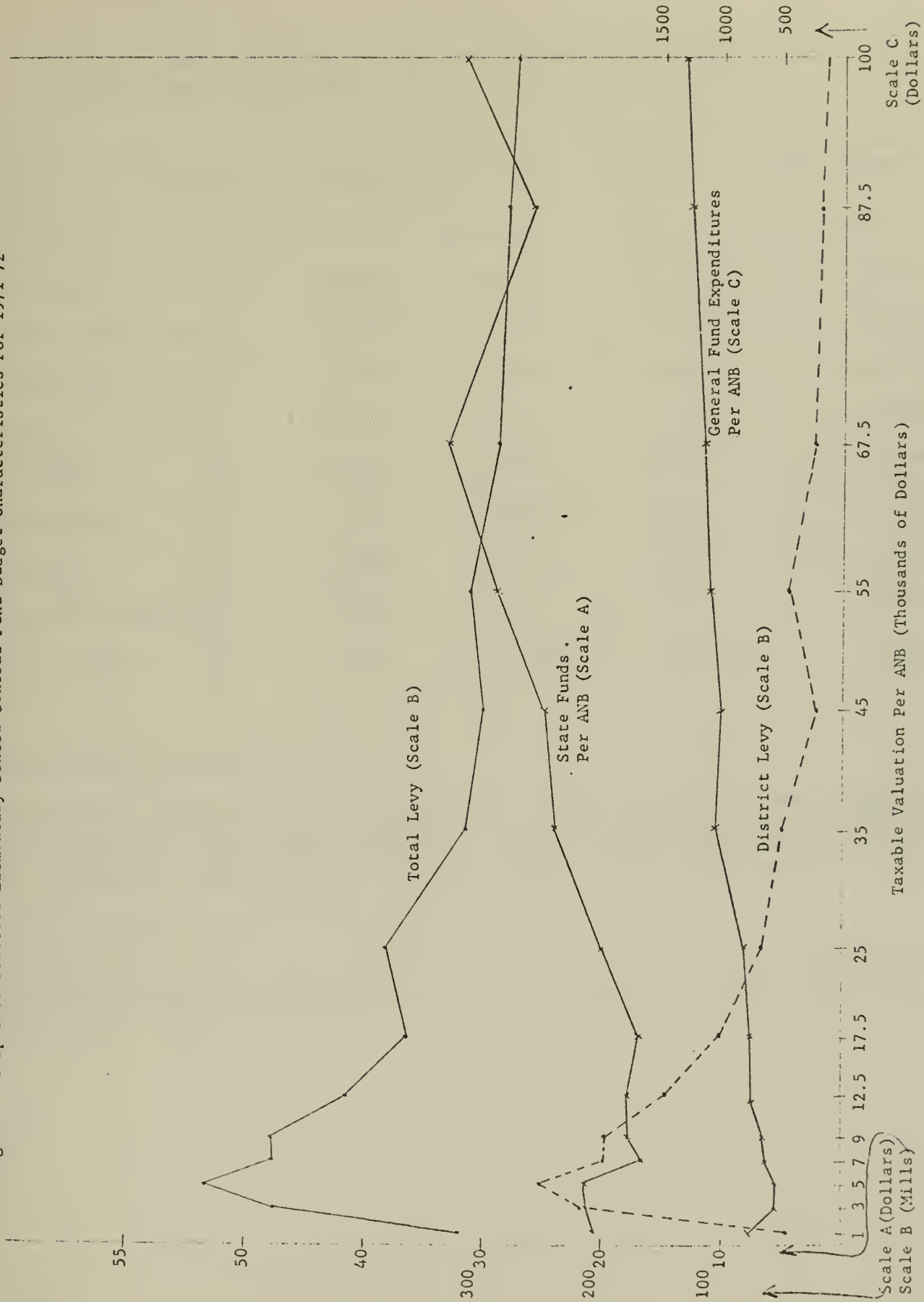


Table 2. Summary of Results of Statistical Analysis* of Elementary School General Fund Budget Related Characteristics for 1971-72

Variable	Minimum	Average	Maximum	Standard Deviation	Correlation with Dist. Tax. Valuation/ANB
Tax. Valuation/ANB	\$57	\$24,521	\$649,683	\$43,008	1.000
Total Levy (mills)	24.10	40.05	89.32	12.58	-.358***
District Levy (mills)	0.00	13.21	61.86	12.13	-.307***
District Funds/ANB	\$0	\$163	\$739	\$131	.141***
County Levy	23.50	26.84	29.79	1.54	-.282***
County Funds/ANB	\$0	\$342	\$1216	\$200	.281***
Non Tax Revenue/ANB	\$0	\$20	\$1668*	\$95	-.002 Not Significant
State Funds/ANB	\$20	\$207	\$1374	\$135	.130***
General Fund Exp./ANB	\$355	\$799	\$2483	\$318	.365***
Interest and Income/ANB	\$20	\$67	\$702***	\$47	.338***

*Based on data from 487 operating districts.

**It is of interest to note that the school district which received this amount (District 56, Chouteau County) also received \$81 per student in state funds (Interest and Income), even though it budgeted to expend only \$1,668 per student, the same amount received in non-tax revenue. (Generally, non-tax revenue consists entirely of P.L. 874 funds.)

***Strongly significant indication of trend.

****The district which received this amount is District 75, Manhattan, in Gallatin County. Only 20 elementary districts (4.1%) in the state are wealthier (TV/ANB) than this district. Over 90% of the elementary children in Manhattan attend a non public school.

Table 3. Comparison of District's Abilities to Provide Various Levels of Fiscal Effort in Terms of Per Pupil General Fund Expenditures - Elementary Schools

County	Dist. No.	ANB	Per Pupil Expenditures	District Contribution	Dist. Levy Req. (mills)	State Contribution	Tax. Val. Per ANB
Ravalli	15-6	298	\$ 471	\$ 94	27.25	\$ 199	\$ 3,461
Powder River	22	75	\$1030	\$560	3.35	\$ 49	\$167,449
Cascade	95	3	\$2470	\$444	2.17	\$1374	\$205,219
Flathead	50	768	\$ 503	\$ 97	37.22	\$ 213	\$ 2,628
Golden Valley	41-M	35	\$1180	\$492	10.40	\$ 89	\$ 47,377
Jefferson	5	29	\$ 970	\$443	51.95	\$ 221	\$ 8,541
Musselshell	9	28	\$1353	\$652	17.86	\$ 189	\$ 36,544

Table 4. Comparison of School District Abilities to Provide Comparable Levels of Fiscal Effort in Terms of Per Pupil General Fund Expenditures - Elementary Schools

County	Dist. No.	ANB	Per Pupil Expenditures	District Contribution	Dist. Levy Req. (mills)	State Contribution	Tax. Val. Per ANB
Banders	10	109	\$798	\$344	13.77	\$ 42	\$25,016
Mineral	2	162	\$784	\$351	61.86	\$223	\$ 5,688
Richland	11	36	\$843	\$342	6.28	\$192	\$54,437
Richland	86	95	\$848	\$343	35.45	\$159	\$ 9,690
Lake	23	905	\$506	\$115	12.65	\$225	\$ 9,138
Missoula	23	475	\$491	\$115	34.15	\$227	\$ 3,369
Madison	52	226	\$508	\$101	7.10	\$ 89	\$14,318
Flathead	50	768	\$503	\$ 97	37.22	\$213	\$ 2,628
Glacier	15	1155	\$586	\$207	17.40	\$172	\$11,910
Powell	1	1182	\$568	\$188	51.23	\$185	\$ 3,670

Section IV. Results of Analysis: High Schools

The high school study was based on the same type of data used in the elementary study, with all 165 operating high schools considered in the analysis. The data analyzed are included in the Data Appendix, Section VII. The purposes of the study were the same as for the elementary case:

- 1) To investigate the relationship between school district wealth (taxable valuation per ANB) and various budget characteristics (see Section III);
- 2) to examine the relationship between the cost of the educational program supported by the general fund budget and the size (ANB) of a high school district.

The results of the analysis related to the first objective are discussed below; the analytic results related to the second objective are described in Section V.

Table 5 provides a summary of the observed high school budget data, grouped according to wealth categories; certain of the relationships summarized in Table 5 are graphed in Figure 2. In addition, Table 6 summarizes the results of a district by district statistical analysis conducted to determine correlations between wealth and each of the following variables: 1) Total general fund property tax; 2) district property tax; 3) per pupil district revenue; 4) county property tax; 5) per pupil county revenue; 6) per pupil non-tax revenue (Federal impact; state impact, etc.); 7) per pupil state revenue; 8) per pupil general fund expenditures (budgeted).

The following trends are evident from the data in Tables 5 and 6 and the graphs in Figure 2:

- 1) As district wealth increases, the per pupil general fund expenditure tends to increase (correlation coefficient = .531).
- 2) As district wealth increases, the size of the district levy required to support the general fund budget tends to decrease (correlation coefficient = -.190). Furthermore, as wealth increases, the amount of district funds per pupil (raised by the district levy) tends to increase (correlation coefficient = .526).
- 3) As district wealth increases, the size of the county levy required to support the foundation program (and thus the general fund budget) tends to decrease (correlation coefficient = -.628). Furthermore, wealthier districts tend to receive more county funds per pupil than poorer districts (correlation coefficient = .711).
- 4) As district wealth increases, the amount of state funds per pupil received by the district tends to decrease (correlation coefficient = -.183). Note that this is the reverse of the trend observed for the elementary schools. A possible explanation for this is offered in Section VI.
- 5) As district wealth increases, the total property tax (county levy + district levy) tends to decrease (correlation coefficient = -.263).

- 6) Although over 25% of the state's total taxable valuation is located in districts with individual wealth in excess of \$20,000 per ANB, less than 12% of the state's high school pupils reside in those districts.
- 7) Finally, as in the elementary study, sample school sizes were selected to test the hypothesis that the amount of general fund expenditure per pupil was actually independent of wealth, the positive correlation described in paragraph (1) above being actually due to school size. Four ANB categories were analyzed, and the results of the analysis are presented below.

	Size Category (ANB)	Number of Districts in Sample	Correlation Coefficient Between Wealth and Per Pupil Expenditures	Conclusion
Sample 1	100-150	96	.362	Significant*
Sample 2	151-250	29	.482	Significant*
Sample 3	200-300	18	.860	Significant*
Sample 4	250-600	22	.853	Significant*

*Statistically significant indication of trend at .05 level.

The fact that in each case, significant positive correlations were observed between wealth and per pupil expenditure tends to refute a hypothesis that the over-all positive trend cited in result 1) above was due to a more basic relationship between school size and per pupil expenditure.

Figure 2. Graphs of Selected High School General Fund Budget Characteristics For 1971-72

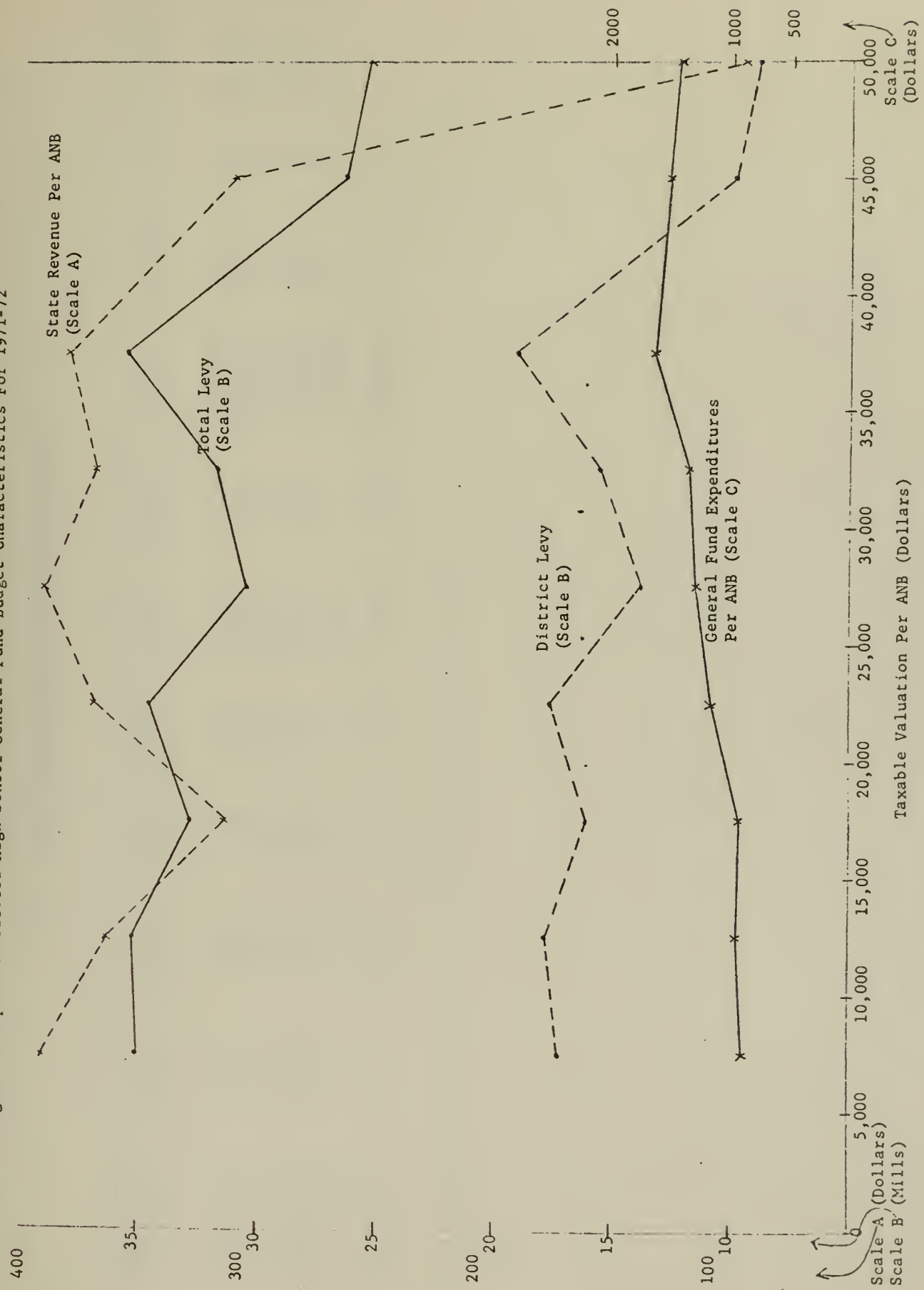


Table 5. Summary of High School District General Fund (Operation and Maintenance)
Budget Funding Data and Related Statistics for 1971-72

Wealth Category (Tax. Valuation) ANB	No. of Dists. in Category	Total ANB for Category	Average GF/ANB	Average ¹ Dist. Levy	Average Total Levy	Average State Funds/ANB	Total TV for Category	Cat. Total TV		Percent of TV in Cat.		Percent of ANB in Cat.	
								Cat. Total ANB	Rel.	Cum.	Rel.	Cum.	
5,000-10,000	14	3,542	902	17.28	35.01	392	31,308,325	8,839	3.25	3.25	6.20	6.20	
10,001-15,000	36	32,296	955	17.96	35.26	363	411,810,574	12,751	42.75	46.00	56.53	62.73	
15,001-20,000	21	9,237	917	16.18	33.02	313	162,038,948	17,550	16.82	62.82	16.16	78.89	
20,001-25,000	30	5,417	1,180	17.68	34.53	368	116,415,688	21,491	12.08	74.90	9.48	88.37	
25,001-30,000	23	2,951	1,307	13.83	30.50	391	81,982,044	27,781	8.51	83.41	5.17	93.54	
30,001-35,000	16	1,594	1,379	15.54	31.92	368	50,526,965	31,698	5.24	88.66	2.79	96.33	
35,001-40,000	10	1,778	1,658	19.16	35.58	381	29,686,946	38,158	3.08	91.74	1.36	97.69	
40,001-50,000	9	624	1,529	9.96	26.30	311	27,974,395	44,831	2.90	94.64	1.09	98.78	
50,000	6	693	1,450	8.83	23.94	95	51,605,408	74,467	5.36	100.00	1.21	100.00	
STATE TOTALS	165	57,132	1,169.1/	16.17.1/	33.01.1/	353.1/	963,349,293	—	—	—	—	—	

1/ This figure is the average of the 163 district values observed for the specified variable.

Table 6. Summary of Results of Statistical Analysis* of High School General Fund Budget Related Characteristics for 1971-72

Variable	Minimum	Average	Maximum	Standard Deviation	Correlation with Dist. Tax. Valuation/ANB
Tax. Valuation/ANB	\$6044	\$23,374	\$126,508	\$12,254	1.000
Total Levy (mills)	16.06	33.01	63.76	8.58	-.263**
District Levy (mills)	0.00	16.17	46.60	8.29	-.190**
Dist. Funds/ANB	0	\$358	\$1678	\$245	.526**
County Levy	12.83	16.83	18.51	.82	-.628**
County Funds/ANB	\$170	\$394	\$905	\$149	.711**
Non Tax Revenue/ANB	0	\$25	\$621	\$73	-.049 Not Significant
State Funds/ANB	0	\$353	\$659	\$144	-.183**
General Fund Exp./ANB	\$648	\$1169	\$2854	\$389	.531**

*Based on data from 165 operating districts.

**Strongly significant indication of trend.

Table 7. Comparison of School District Abilities to Provide Various Levels of Fiscal Effort in Terms of Per Pupil General Fund Expenditures High Schools

County	Dist. No.	ANB	Per Pupil Expenditures	District Contribution	Dist. Levy Req. (mills)	State Contribution	Tax. Val. Per ANB
Lake	30	401	\$ 678	\$121	15.64	\$314	\$ 7,758
Wibaux	6	121	\$1248	\$518	7.85	0	\$66,116
Flathead	44	599	\$ 693	\$174	18.48	\$298	\$ 9,466
Big Horn	2	137	\$1155	\$127	4.83	\$269	\$26,337
Lake	28	204	\$791	\$146	20.63	\$355	\$ 7,103
Powder River	79J	256	\$1559	\$961	11.84	0	\$81,231

Table 8. Comparison of School District Abilities to Provide Comparable Levels of Fiscal Effort in Terms of Per Pupil General Fund Expenditures High Schools

County	Dist. No.	ANB	Per Pupil Expenditures	District Contribution	Dist. Levy Req. (mills)	State Contribution	Tax. Val. Per ANB
Lake	28	204	\$ 791	\$146	20.63	\$355	\$ 7,103
Broadwater	CO	216	\$ 806	\$225	9.39	\$186	\$23,965
Cascade	C	113	\$ 993	\$254	22.23	\$430	\$11,451
Meagher	8	125	\$1008	\$290	7.63	\$122	\$38,056
Roosevelt	65-E	81	\$1254	\$389	31.63	\$497	\$12,306
Wibaux	6	121	\$1248	\$518	7.85	0	\$66,116

Section V. A comparison of the Contribution of the Foundation Program to
General Fund Revenues with Actual General Fund Revenue Requirements

It can be seen from the revenue distribution chart in Section I that an important contributor to the support of district general fund budgets is the foundation program. For the school year 1971-72, the foundation program will account for approximately \$87 million, or 64.9%, of the total general fund budget revenues. It is also evident from the chart that the burden not carried by the foundation program necessarily rests on the two district revenue sources: the permissive levy, which is a fixed percentage (25%) of the foundation program, and the voted levy, which must carry the load not borne by the foundation program and permissive levy.

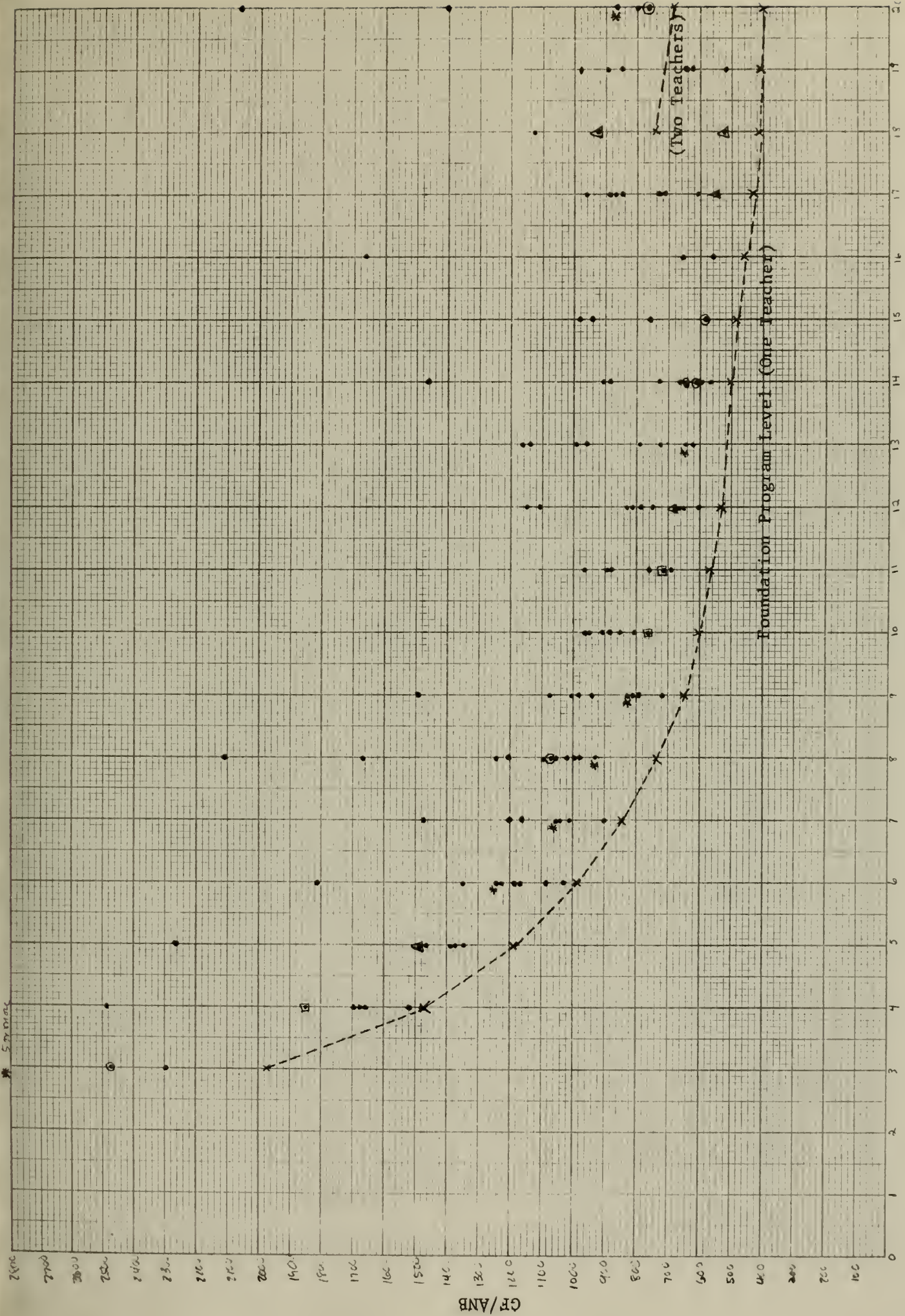
The philosophy underlying the foundation program is that it will provide an adequate amount of funds to support a "minimum basic educational program". The Montana Legislature, foreseeing the possibility that some school districts might want to provide more for their youngsters than a "minimum basic program," passed permissive levy legislation permitting districts to budget for an additional amount (over and above the foundation program) equal to 25% of the foundation program for support of an expanded program. The Legislature also allowed for even more to be spent at district discretion by allowing for a district voted levy for general fund support.

In the past few years the level of district support of general fund programs has varied from a low of 27.2% in 1967-68 to a high of 35.1% this year, with voted levy requirements generally on the increase (from 7.1% in 1963-64 to 19% this year). The increase in permissive and voted levy requirements has put increased pressure on local property taxes, compounding inequities caused by traditional disparities in district wealth.

One of the questions which must be answered before a final evaluation of apparent inequities in Montana's school financing structure can be made is "What constitutes realistic funding levels for a minimum basic educational program?" In an attempt to provide a partial basis for answering this question, an analysis was made of the relationship between school size (ANB) and per pupil general fund budget expenditures for Montana, based on the 1971-72 budget data. In Figures 3 and 4, actual per pupil general fund budget values for each of the districts in the state for 1971-72 are compared graphically with the foundation program schedule values enacted by the 42nd Legislature for 1971-72. It is seen from these figures that only in rare instances (six out of 487 elementary; none in the high school) does the foundation program actually cover general fund expenses.

Whether 1971-72 general fund expenditure levels are indicative of the costs of "minimum basic educational programs" in the various school districts for 1971-72 is a question which cannot be answered by a de facto statistical analysis. However, the general consensus that most of the school districts could do a "better" job with more money, and nearly any of the districts would have a difficult time doing an "adequate" job with less money provides strong (albeit intangible) support to a conclusion that the average per pupil expenditure for any given size category is probably not an unreasonable estimate of the true cost of a "minimum basic educational program" for that size category.

ANB



0.01
0.02
0.03
0.04
0.05
0.06
0.07
0.08
0.09
0.10
0.11
0.12
0.13
0.14
0.15
0.16
0.17
0.18
0.19
0.20
0.21
0.22
0.23
0.24
0.25

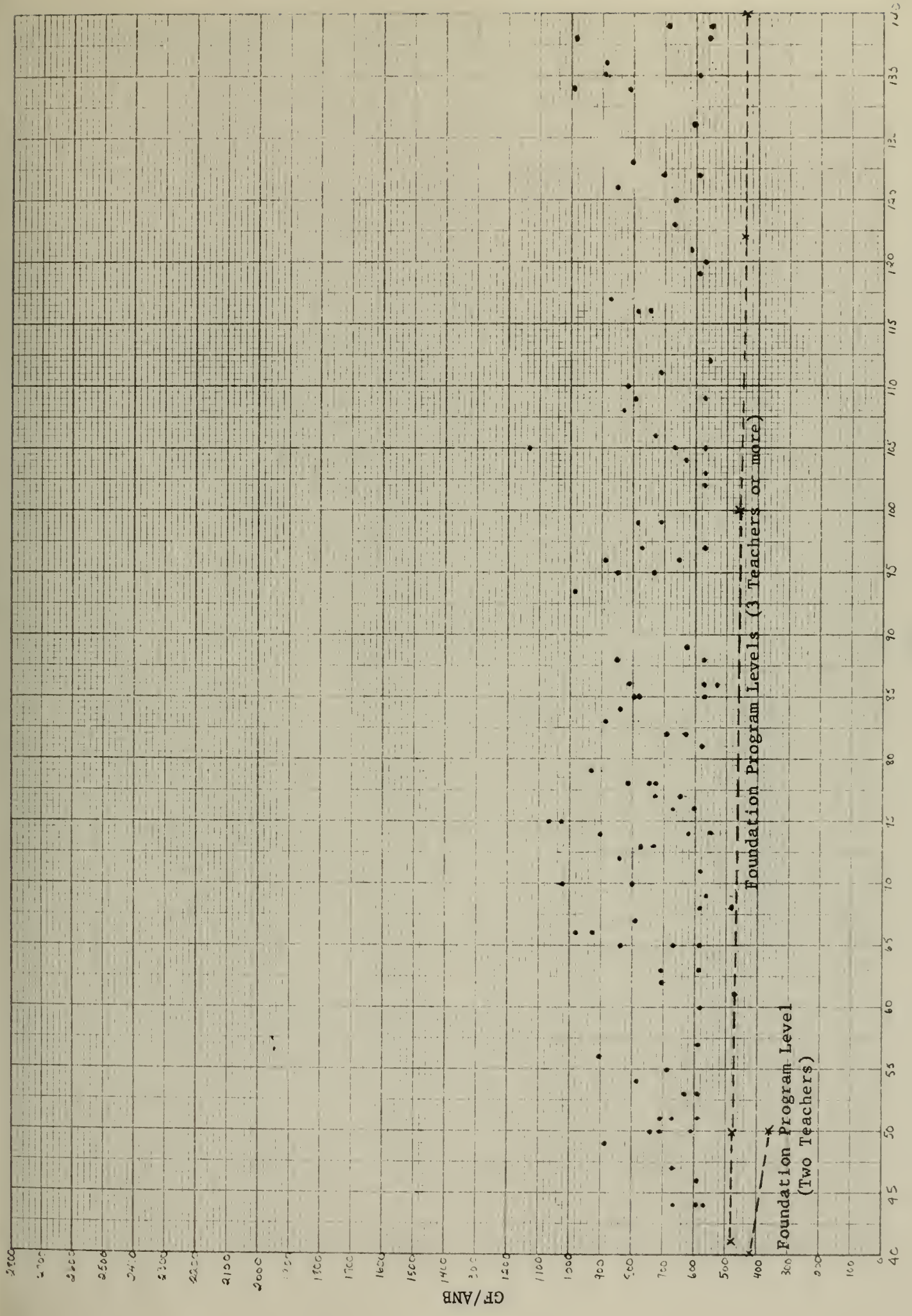
GF/ANB

Program Level (One Teacher)

(Two Teachers)

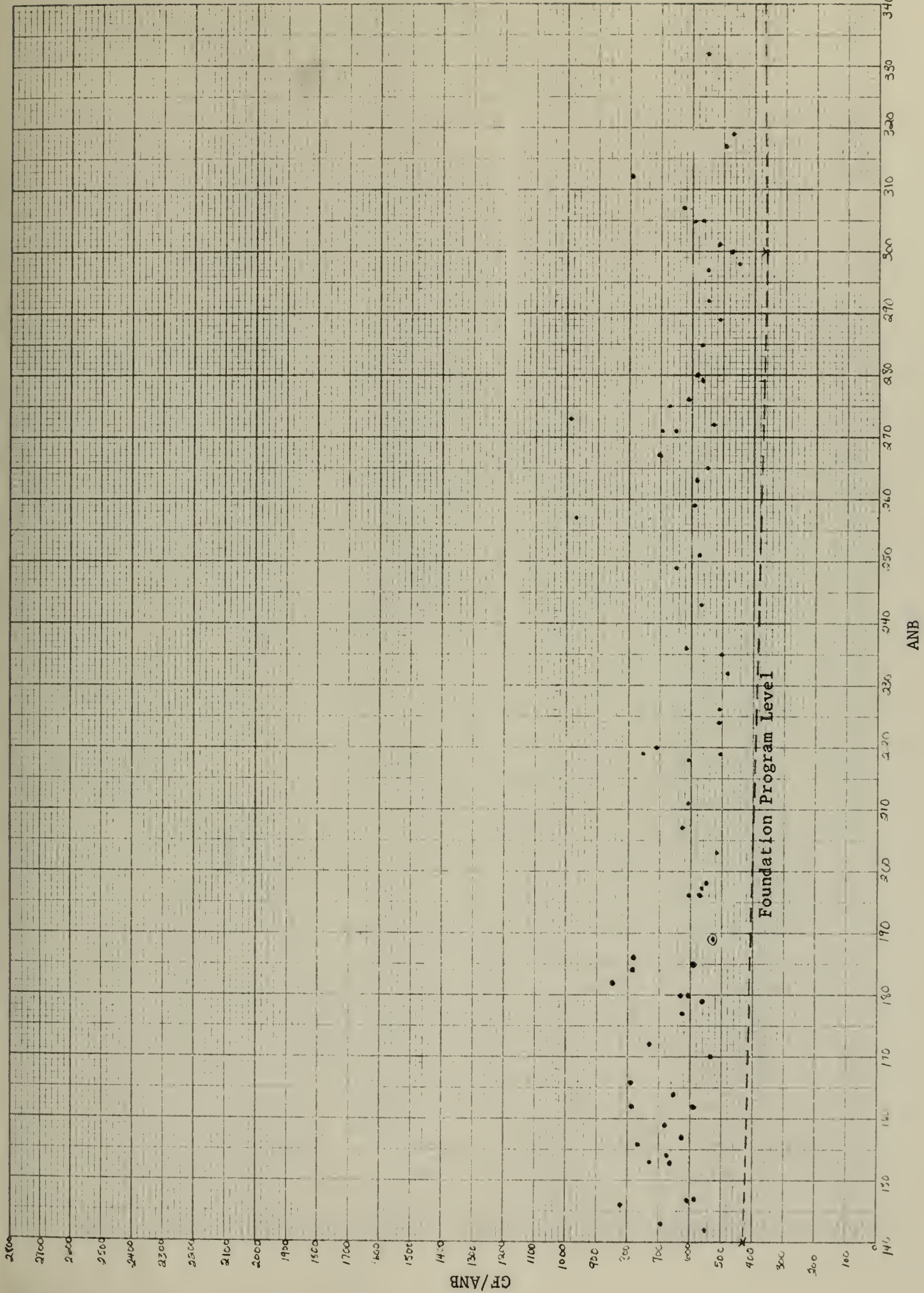
5000

Continued



ANB

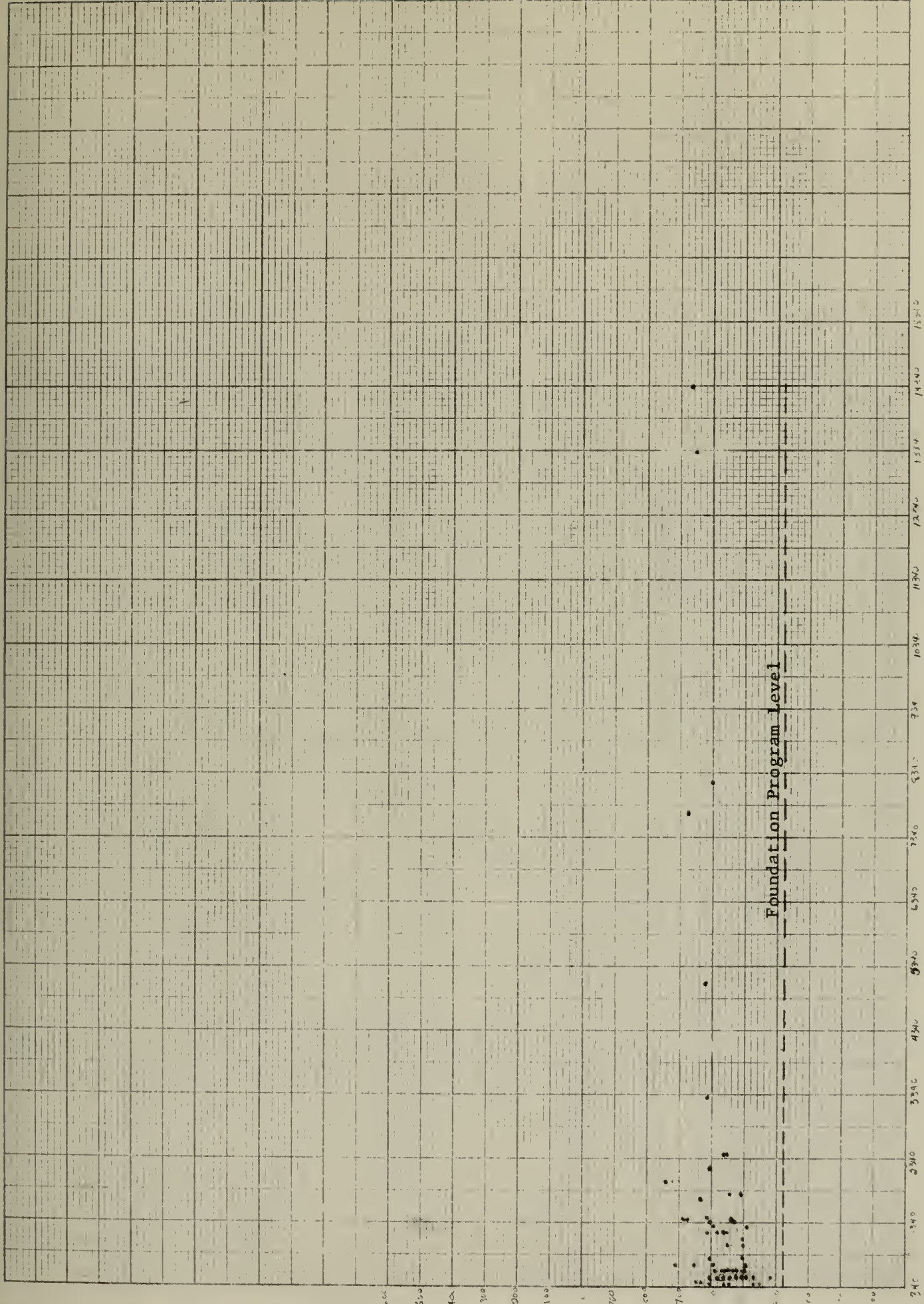
UNITED STATES GOVERNMENT
OFFICE OF EDUCATION
BUREAU OF POSTSECONDARY EDUCATION
WASHINGTON, D.C. 20540
OCT 1968



CF/ANB vs ANB
 461320

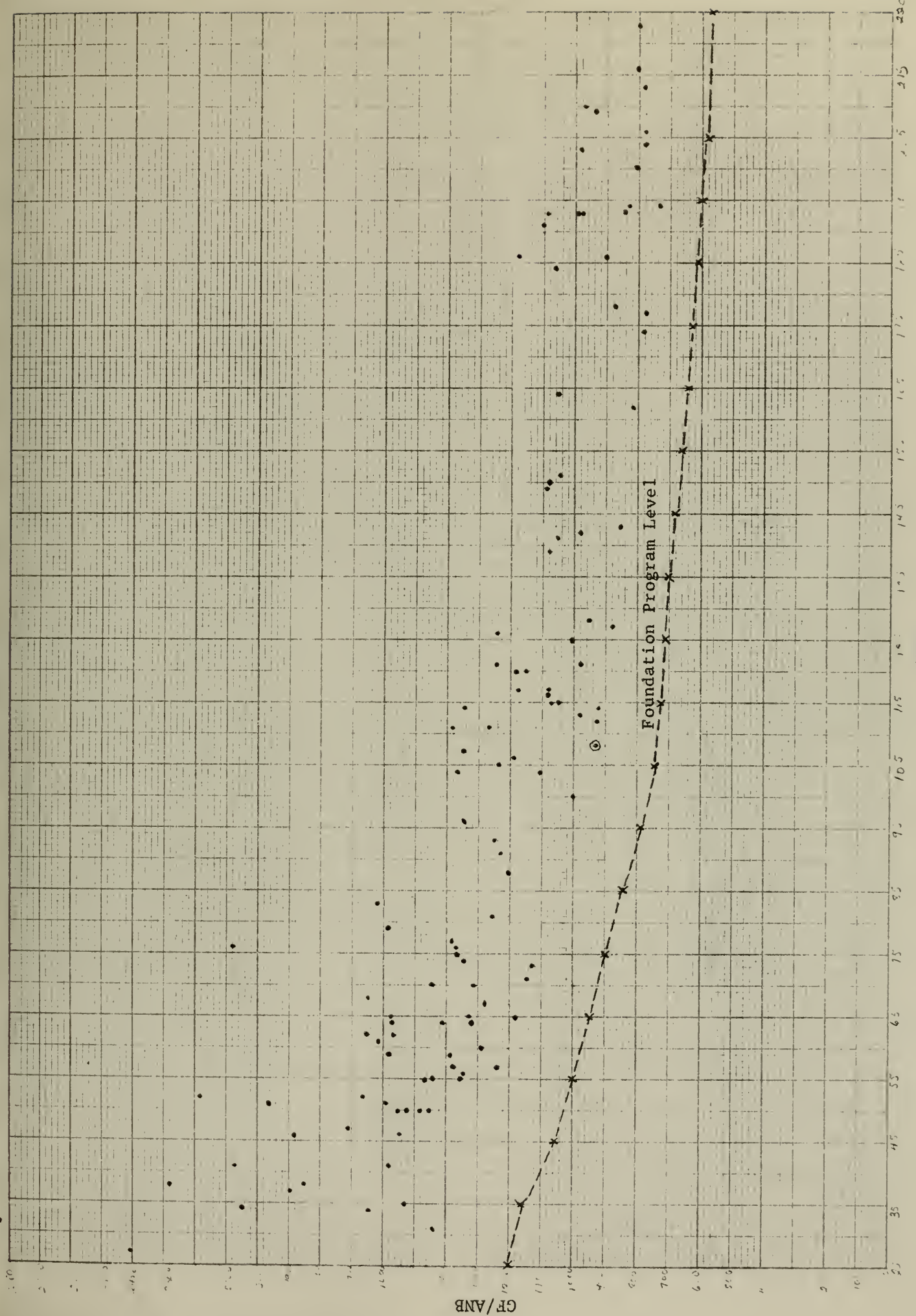
ANB

Foundation Program Level



ANB

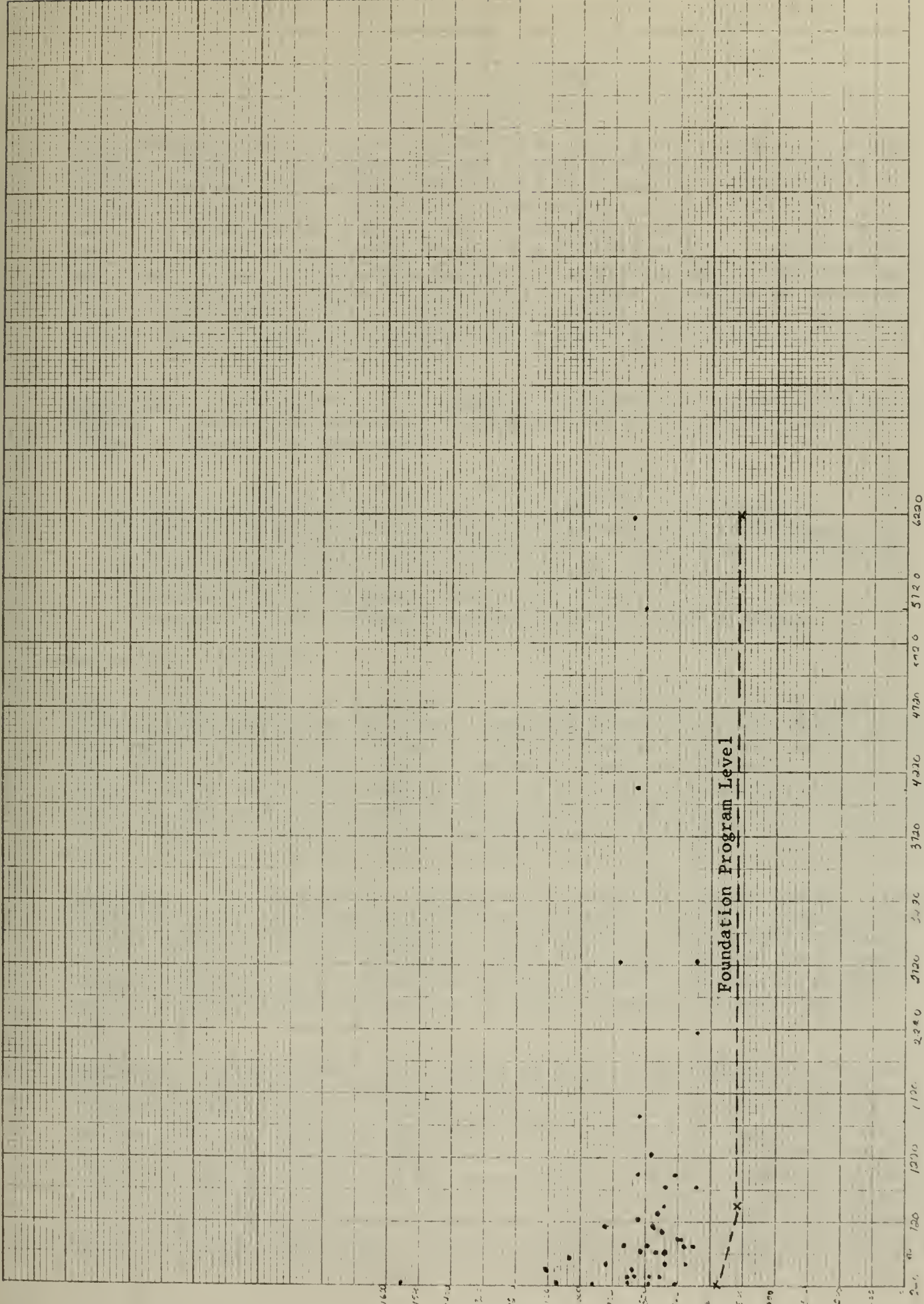
CONFIDENTIAL 46 1320



ANB

() () () () ()

ANB



CF/ANB

Section VI. Conclusions

Many conclusions with regard to the inequities which exist in school district funding in Montana can be drawn from the results presented in the preceding sections, and even more could be drawn from further analysis of the data presented in Section VII. However, the main purposes of this report are well served by a discussion of a few specific conclusions related to the most obvious effects of the existing disparities in school district wealth. A pertinent fact that should be kept in mind while considering the conclusions is that the property taxable valuation of a region is a reasonably reliable reflection of the income wealth of the residents of the region. This conclusion is strongly supported by the fact that the correlation between 1971-72 county taxable valuation and 1969 county federal adjusted gross income in Montana was .79.

Conclusion 1. With respect to the financing of general fund supported educational programs, a statistical comparison of elementary school districts shows that wealthier districts (TV/ANB) tend to

- 1) spend more per pupil on basic education programs,
- 2) receive more state aid per pupil in support of these programs,
- 3) pay less in district property taxes in support of these programs,
- 4) receive more district revenue per student in support of these programs,
- 5) pay less in county property taxes for these programs,
- 6) receive more county support per pupil,
- 7) pay less in total property taxes in support of these programs,

than do poorer districts.

It may be inferred from this conclusion that under Montana's existing structure for financing basic educational programs, elementary districts are not receiving higher level (above district level) financial support in amounts inversely proportional to their wealth, as visualized in the philosophy of equalized funding. A major contributing factor to the unacceptable positive correlation between wealth and state aid is the fact that interest and income funds are allocated on a per census child basis to districts, irrespective of the ability of the county or the districts to support their own basic educational programs on the basis of local property taxation.

Conclusion 2. On the basis of a comparison of foundation program schedule values with actual costs of elementary general fund programs, Montana's foundation program falls far short of providing adequate funding for basic educational programs as they presently exist at the elementary level. The result is additional upward pressure on district property tax levels, which in turn compounds the effects of existing (and traditional) disparities in district wealth, as described in Conclusion 1.

Conclusion 3. With respect to the funding of general fund supported educational programs, a statistical comparison of high school districts leads to the same conclusions that were drawn for elementary schools (Conclusions 1, 2), with the exception that wealthier high schools do not receive more state aid per pupil than the poorer schools. The main reason for this reversal is that high schools receive no flat per census child payment of interest and income money, which is a state source, whereas elementary districts, however wealthy, do receive such payments. On the elementary level, the combination of these flat payments with the large state equalization aid payments which go to very small wealthy districts leads to the positive correlation (Section III, Table 2) between elementary district wealth and state aid.

Conclusion 4. On the basis of a comparison of foundation program schedule values with actual costs of high school general fund programs, Montana's foundation program falls far short of providing adequate funding for basic educational programs as they presently exist at the high school level. As with the elementary case, the result is additional upward pressure on district property tax levels, compounding the effects of existing (traditional) disparities in district wealth.

Section VII. Data

The following tables contain the budget related data (1971-72) upon which the analyses of the preceding sections were based. The column headings are interpreted as follows:

Heading	Interpretation
CO	County number. Numbers are serial according to alphabetic arrangement of county names.
LE	Legal entity number. This is an internal (OSPI) number for a school district. The Educational Directory provides a conversion.
ANB	Average number belonging.
GF/ANB	General fund budget amount per ANB
STFUND/ANB	Amount of state funds (I & I plus state equalization aid) per ANB received by the district.
NTR/ANB	Amount of non-tax revenue per ANB received by the district.
COFUND/ANB	Amount of county revenue (county equalization aid plus deficiency levy) per ANB received by the district.
CO.LEVY	County levy for general fund support.
DISTFUND/ANB	Amount of district revenue (permissive + voted) per ANB collected by the district for general fund support.
DIST LEVY	District levy required for general fund support.
TOTAL LEVY	Sum of county and district levies for general fund support.
I & I/ANB	Amount of interest and income per ANB received by the district.
TV/ANB	District taxable valuation per ANB. The measure of district wealth used throughout the study.
DIST TV	Taxable valuation of the district.

ELEMENTARY DISTRICT DATA
(1971-72)

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST IV
56	1196	85	781	235	197	227	28.64	0	0.00	28.64	31	57	4845
21	1207	273	987	215	389	171	27.67	0	0.00	27.67	54	105	28665
37	670	263	580	190	108	200	27.44	0	0.00	27.44	27	236	62068
3	46	257	974	278	529	164	27.36	1	5.04	32.40	61	376	96632
44	792	300	740	108	357	267	26.31	0	0.00	26.31	77	576	172800
53	940	134	990	228	386	215	26.72	30	27.00	53.72	43	1114	149276
15	344	61	476	245	0	225	28.99	5	4.34	33.33	45	1236	75396
43	782	186	781	164	0	258	26.59	0	0.00	26.59	36	1974	367164
15	332	38	441	232	0	209	28.99	0	0.00	28.99	44	2431	92378
15	324	69	468	256	0	211	28.99	0	0.00	28.99	58	2463	169947
15	339	768	503	213	2	180	28.99	97	37.22	66.21	46	2628	2018304
32	588	317	496	211	0	164	28.45	116	43.44	71.88	31	2693	853661
18	400	1487	685	163	254	216	27.06	14	5.00	32.06	58	2833	4212671
24	480	486	504	222	0	153	27.59	73	24.62	52.21	48	2982	1449252
24	474	301	516	222	0	153	27.59	68	22.72	50.31	47	3002	903602
3	30	539	491	223	0	152	27.36	42	13.55	40.91	38	3141	1692999
24	476	30	776	287	0	227	27.59	0	0.00	27.59	49	3148	94440
32	593	475	491	227	0	148	28.45	115	34.15	62.60	47	3369	1600275
24	1199	902	551	241	56	177	27.59	76	22.06	49.65	47	3449	3110998
41	742	298	471	199	0	177	29.72	94	27.25	56.97	45	3461	1031378
41	741	103	570	223	0	233	29.72	103	28.39	58.11	54	3634	374302
27	1201	78	724	193	0	266	28.95	0	0.00	28.95	46	3655	285090
27	527	594	509	164	0	211	28.95	75	20.54	49.49	44	3668	2178792
39	712	1182	568	185	4	190	28.27	188	51.23	79.50	48	3670	4337940
7	131	125	664	281	0	166	29.84	216	58.49	88.32	42	3701	462625
27	529	89	622	197	0	263	28.95	0	0.00	28.95	50	3710	330190
27	519	443	513	173	0	202	28.95	94	24.92	53.87	53	3772	1670996
15	320	102	571	243	0	213	28.99	114	29.83	58.83	49	3831	390762
3	28	544	532	225	18	150	27.36	138	35.49	62.85	40	3901	2122144

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST IV
15	334	1349	537	226	0	190	28.99	120	30.85	59.84	49	3905	5267845
21	425	180	611	200	119	224	27.67	0	0.00	27.67	23	3928	707040
15	323	60	589	248	13	223	28.99	51	13.08	42.07	48	3952	237120
24	1205	265	545	226	0	163	27.59	97	24.40	51.99	46	4003	1060795
32	591	71	585	264	0	203	28.45	103	25.88	54.32	41	4010	284710
7	129	142	551	281	21	159	29.84	89	21.45	51.28	46	4154	589868
25	487	5142	628	247	18	163	29.07	197	46.62	75.68	44	4247	21838074
7	98	14937	665	266	50	140	29.84	184	42.41	72.25	48	4350	64975950
46	827	647	490	139	15	236	25.82	99	22.69	48.51	43	4381	2834507
15	327	224	509	228	0	179	28.99	101	23.18	52.18	55	4393	984032
27	530	39	543	199	0	235	28.95	108	24.69	53.64	60	4401	171639
2	25	426	602	213	0	162	27.27	38	8.70	35.97	49	4460	1899960
32	583	8220	600	228	0	148	28.45	222	47.91	76.36	48	4649	38214780
27	521	2457	558	180	0	227	28.95	93	20.05	49.00	49	4660	11449620
7	117	97	573	300	17	158	29.84	97	20.87	50.71	55	4685	454445
16	363	109	567	258	0	195	27.97	113	24.09	52.06	62	4715	513935
53	927	135	880	229	100	214	26.72	2	.63	27.35	44	4717	636795
14	260	33	355	63	0	0	26.54	0	0.00	26.54	63	4750	156750
9	172	1794	605	207	14	168	28.08	225	47.27	75.35	107	4762	8543028
7	127	162	591	284	12	148	29.84	146	30.61	60.44	53	4772	773064
15	319	68	489	257	0	211	28.99	0	0.00	28.99	58	4774	324632
15	307	50	616	269	0	206	28.99	141	29.47	58.46	67	4806	240300
41	732	459	470	185	0	190	29.72	66	13.77	43.49	46	4824	2214216
41	730	365	445	197	0	178	29.72	53	10.91	40.63	58	4867	1776455
41	734	1048	508	201	0	204	29.72	65	13.35	43.07	51	4898	5133104
21	427	2286	609	214	7	161	27.67	226	46.16	73.83	57	4904	11210544
56	987	88	577	256	0	205	28.64	22	4.50	33.14	53	4972	437536
31	578	349	546	182	0	193	29.08	167	33.71	62.79	44	4981	1738369
11	206	1874	513	182	3	193	27.54	133	26.41	53.95	51	5070	9501180

CO	LE	ANB	GF/ANB	STFUND/ANB	NIR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	JIST IV
16	350	3316	618	225	1	183	27.97	208	40.96	68.93	48	5083	16655228
32	597	189	527	252	2	168	28.45	67	13.12	41.57	51	5134	970326
41	737	189	527	207	0	214	29.72	105	20.39	50.11	51	5170	977130
25	492	531	648	227	36	148	29.07	217	41.44	70.50	42	5246	2785626
14	258	1467	537	142	7	233	26.54	142	26.84	53.38	52	5293	7764831
25	501	170	536	244	0	184	29.07	67	12.68	41.75	33	5329	905430
25	489	280	580	252	14	132	29.07	161	30.22	59.28	63	5330	1492400
15	317	86	529	259	0	203	28.99	66	12.53	41.52	62	5331	458466
34	612	1371	604	213	13	199	27.94	177	33.23	61.17	54	5341	7322511
47	844	44	662	244	30	232	28.36	155	29.05	57.40	55	5341	235004
37	674	1260	495	203	7	206	27.44	56	10.47	37.91	33	5352	6743520
43	780	739	604	217	13	158	26.59	144	26.95	53.55	103	5369	3967691
22	452	180	630	174	0	250	30.26	205	38.10	68.36	46	5387	969660
15	309	81	580	257	0	207	28.99	116	21.50	50.49	60	5403	437643
45	814	235	503	63	89	339	26.31	11	2.07	28.38	48	5412	1271820
7	104	196	565	277	35	140	29.84	110	20.44	50.28	54	5424	1063104
15	310	2445	555	230	0	182	28.99	142	26.22	55.22	54	5428	13271460
16	368	508	571	211	0	164	27.97	195	35.43	63.40	48	5510	2799080
53	925	1432	674	224	80	186	26.72	174	31.53	58.25	53	5518	7901776
16	347	292	548	211	27	168	27.97	141	25.62	53.59	47	5539	1617388
22	453	376	552	150	0	225	30.26	176	31.49	61.75	46	5598	2104848
31	576	162	784	223	0	208	29.08	351	61.86	90.94	52	5688	921456
56	985	198	547	235	3	182	28.64	106	18.73	47.37	51	5688	1126224
2	23	1480	611	235	51	170	27.27	154	26.79	54.06	58	5749	8508520
25	498	30	594	307	0	207	29.07	62	10.70	39.76	53	5805	174150
56	965	13477	653	231	2	178	28.64	224	38.37	67.02	51	5845	78773065
16	359	22	764	326	0	314	27.97	123	20.79	48.76	49	5923	130306
51	910	663	668	52	0	323	25.85	292	49.12	74.97	52	5954	3947502
16	367	57	591	275	0	197	27.97	84	14.22	42.19	71	5972	340404

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST TV
1	5	1198	562	124	4	251	27.19	149	25.01	52.21	44	5988	7173624
8	133	562	588	36	0	380	22.29	171	28.54	50.83	36	5996	3369752
7	1210	119	587	304	0	146	29.84	137	22.60	52.44	63	6073	722687
34	614	146	822	215	383	223	27.94	0	0.00	27.94	46	6081	887826
56	970	1182	618	228	3	185	28.64	184	30.28	58.92	50	6093	7201926
42	745	1281	598	164	1	264	26.32	122	20.14	46.45	50	6104	7819224
17	377	232	487	123	0	281	25.43	83	13.59	39.02	34	6112	1417984
13	243	660	592	49	14	326	17.11	201	32.93	50.04	49	6125	4042500
43	777	218	611	172	8	237	26.59	194	31.58	58.18	48	6166	1344188
15	308	86	578	250	0	212	28.99	115	18.65	47.64	54	6205	533630
48	846	179	562	145	0	280	26.23	121	19.49	45.72	47	6238	1116602
32	596	62	707	272	0	199	28.45	163	26.21	54.65	47	6256	387872
5	60	131	606	75	24	370	26.12	135	21.61	47.73	41	6290	823990
27	532	14	730	188	0	300	28.95	142	22.65	51.60	32	6304	86256
50	890	243	575	103	13	296	25.87	141	22.39	48.26	48	6328	1537704
21	445	66	924	231	434	230	27.67	0	0.00	27.67	39	6338	418308
15	1184	112	559	251	0	201	28.99	106	16.78	45.77	59	6347	710864
29	547	342	604	75	32	300	24.88	196	30.87	55.75	42	6357	2174094
41	739	381	470	194	0	181	29.72	72	11.31	41.03	55	6380	2430780
28	537	185	595	90	0	332	22.74	170	26.62	49.36	54	6389	1181965
45	808	74	568	50	0	416	26.31	113	17.63	43.94	50	6454	477596
15	342	76	602	245	39	204	28.99	22	3.37	32.37	54	6523	495748
14	288	17	545	150	0	286	26.54	8	1.33	27.87	44	6568	111656
31	581	157	620	207	0	227	29.08	119	18.10	47.19	47	6607	1037299
47	840	7664	675	213	2	195	28.36	263	39.28	67.64	51	6706	51394764
22	456	207	627	179	4	234	30.26	208	31.00	61.26	54	6733	1393731
36	653	18	933	134	0	287	25.68	176	25.75	51.43	47	6863	123534
15	316	51	593	256	0	218	28.99	36	5.20	34.19	54	7016	357816
48	861	197	569	140	20	278	26.23	109	15.56	41.79	44	7047	1388259

CO	LE	ANB	GF/ANB	STFUND/ANB	NIR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST TV
10	199	96	659	168	57	291	25.55	94	13.35	38.90	44	70.01	677856
56	982	448	573	235	5	186	28.64	144	20.38	49.02	49	70.94	3176112
45	809	82	793	53	121	411	26.31	150	21.04	47.35	53	71.73	588186
12	236	2027	743	215	1	210	27.00	316	43.96	70.96	66	71.89	14572103
45	806	40	741	68	0	359	26.31	284	39.58	65.89	68	71.99	487960
20	415	319	470	50	0	325	26.07	94	13.01	39.08	46	72.26	2305094
16	364	105	569	248	0	207	27.97	113	15.72	43.68	51	72.52	761460
36	658	588	526	132	12	243	25.68	117	16.11	41.79	55	72.86	4284168
49	865	305	690	49	12	326	23.69	278	37.98	61.67	49	73.22	2233210
5	71	139	552	83	0	358	26.12	110	14.97	41.09	50	73.85	1026515
24	482	53	630	282	0	191	27.59	156	21.03	48.62	72	74.33	393949
2	26	143	697	228	160	211	27.27	96	12.99	40.26	37	74.46	1064778
43	775	673	717	186	4	191	26.59	109	14.63	41.22	72	74.54	5016542
38	705	307	626	50	43	325	9.40	207	27.39	36.79	50	75.75	2325525
45	802	272	530	49	3	338	26.31	137	18.17	44.48	49	75.88	2063936
17	385	17	713	196	0	512	25.43	0	0.00	25.43	41	75.99	129183
33	605	559	554	141	8	282	27.43	116	15.12	42.55	49	77.22	4316548
10	193	395	637	152	8	223	25.55	252	32.64	58.19	50	77.45	3059275
32	595	159	680	255	0	178	28.45	220	28.48	56.93	48	77.52	1232568
2	21	95	732	262	0	197	27.27	0	0.00	27.27	63	78.25	743375
56	972	77	649	259	0	206	28.64	174	21.96	50.60	54	79.53	612381
15	329	14	606	275	0	214	28.99	61	7.68	36.68	67	80.22	112308
45	804	475	470	43	0	332	26.31	94	11.70	38.01	43	80.36	3817100
48	848	332	558	136	0	239	26.23	184	22.78	49.01	49	80.80	2682560
12	235	19	621	300	0	112	27.00	0	0.00	27.00	156	80.83	153577
43	786	123	674	195	0	252	26.59	170	21.03	47.62	60	81.04	996792
54	945	267	702	59	7	330	27.40	232	28.26	55.66	59	82.36	2199012
32	590	351	659	227	0	148	28.45	283	34.38	62.83	48	82.52	2896452
27	534	63	712	207	0	263	28.95	182	22.11	51.07	57	82.65	520695

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIJST IV
5	56	305	669	84	0	291	26.12	258	30.76	56.88	56	8395	2560475
34	620	30	509	263	0	251	21.94	0	0.00	27.94	64	8423	252690
7	106	31	615	321	0	181	29.84	114	13.53	43.36	52	8482	262942
4	50	417	503	116	3	259	25.61	124	14.55	40.17	55	8533	3558261
22	455	29	970	221	0	304	30.26	443	51.95	82.21	63	8541	247689
27	533	14	658	206	0	283	28.95	168	19.69	48.64	49	8577	120078
39	719	63	588	207	0	262	28.27	117	13.71	41.98	36	8587	540981
15	328	136	877	234	0	208	28.99	110	12.88	41.87	46	8604	1170144
44	790	477	542	73	0	302	26.31	166	19.34	45.65	42	8617	4110309
30	569	289	519	51	0	329	24.92	139	16.06	40.98	51	8659	2502451
50	883	427	586	105	14	270	25.87	196	22.71	48.58	53	8669	3701663
5	58	271	649	72	0	315	26.12	261	30.08	56.20	43	8689	2354719
34	626	120	562	221	0	228	27.94	112	12.93	40.88	48	8697	1043640
24	486	38	895	392	0	323	27.59	179	20.50	48.08	61	8733	331854
21	437	134	817	233	0	210	27.67	373	42.72	70.39	48	8750	1172500
1	7	31	674	168	8	334	27.19	126	14.38	41.57	61	8794	272614
15	312	1816	555	214	0	179	28.99	143	16.37	45.36	47	8795	15971720
53	936	184	784	231	27	191	26.72	284	31.93	58.64	55	8901	1637784
53	934	271	698	204	6	183	26.72	239	26.93	53.65	43	8906	2413526
15	326	24	655	307	0	294	28.99	53	6.03	35.02	51	8924	214176
36	662	84	840	128	52	334	25.68	324	36.25	61.93	33	8944	751296
11	227	139	685	193	50	248	27.54	158	17.69	45.23	39	8945	1243355
48	857	19	516	141	0	271	26.23	99	11.14	37.36	46	8947	169993
56	969	104	627	246	0	209	28.64	153	17.10	45.74	45	9000	936000
21	435	108	831	229	22	225	27.67	354	39.33	67.01	40	9010	973080
7	122	8	926	426	0	314	29.84	53	5.94	35.77	30	9011	72088
7	112	259	593	259	13	133	29.84	187	20.66	50.49	49	9057	2345763
16	360	297	552	209	0	168	27.97	175	19.19	47.15	51	9131	2711907
24	477	905	506	225	4	150	27.59	115	12.65	40.23	52	9138	8269890

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST TV
6	82	13	641	61	42	451	25.44	0	0.00	25.44	37	9267	120471
44	800	105	669	132	93	318	26.31	0	0.00	26.31	104	9272	973560
50	900	76	672	125	3	341	25.87	190	20.53	46.40	60	9284	705584
42	747	147	604	159	11	279	26.32	153	16.51	42.83	43	9308	1368276
32	598	276	612	230	0	155	28.45	226	24.04	52.49	46	9406	2596056
13	255	127	589	44	64	402	17.11	0	0.00	17.11	44	9485	1204595
23	468	154	679	41	0	394	20.07	243	25.62	45.69	41	9515	1465310
50	894	128	808	109	31	336	25.87	249	26.05	51.92	48	9560	1223680
6	87	156	765	64	44	370	25.44	244	25.48	50.92	43	9579	1494324
10	195	66	981	160	62	309	25.55	415	43.03	68.58	33	9658	637428
42	768	95	848	159	44	299	26.32	343	35.45	61.76	38	9690	920550
56	967	674	658	230	0	193	28.64	209	21.47	50.11	43	9780	6591720
15	330	211	610	228	18	184	28.99	180	18.26	47.26	47	9857	2079827
52	922	203	519	46	17	369	24.78	82	8.34	33.12	46	9948	2019444
34	618	34	477	236	0	236	27.94	0	0.00	27.94	54	10053	341802
48	855	9	823	212	0	446	26.23	0	0.00	26.23	60	10053	90477
7	101	251	567	258	24	137	29.84	147	14.48	44.31	46	10174	2553614
53	941	68	586	247	52	221	26.72	52	5.11	31.83	52	10210	694280
9	187	74	623	178	39	288	28.08	45	4.45	32.53	53	10225	756650
8	150	6	1235	25	0	962	22.29	223	21.39	43.68	25	10464	62784
7	115	13	998	313	0	199	29.84	485	46.14	75.97	39	10519	136747
7	109	18	1130	442	0	303	29.84	384	36.43	66.27	43	10548	189864
18	399	93	987	177	322	282	27.06	204	19.27	46.33	50	10588	984684
46	825	77	730	168	6	297	25.82	255	23.81	49.62	49	10736	826672
29	558	9	823	124	0	534	24.88	4	.38	25.26	67	10776	96984
42	764	12	675	196	0	344	26.32	55	5.03	31.35	53	10926	131136
42	750	285	573	145	6	236	26.32	184	16.76	43.08	44	11006	3136710
5	64	37	518	82	0	366	26.12	69	6.31	32.43	48	11009	407333
18	404	65	840	182	153	287	21.06	192	17.52	44.58	52	11012	715780

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST IV
3	44	116	781	278	45	172	27.36	204	18.09	45.45	57	11308	1311728
21	439	83	885	237	0	226	27.67	421	37.30	64.98	44	11309	938647
14	290	135	584	154	0	288	26.54	141	12.45	38.99	47	11347	1531845
25	490	220	713	278	5	171	29.07	257	22.59	51.65	56	11394	2506680
26	510	312	795	47	54	328	20.53	282	24.78	45.31	47	11400	3556800
3	34	85	578	278	0	184	27.36	19	1.73	29.09	51	11439	972315
14	264	13	641	187	0	326	26.54	126	11.04	37.58	63	11472	149136
5	70	29	658	108	0	418	26.12	131	11.48	37.59	68	11476	332804
48	860	7	1058	273	0	573	26.23	144	12.43	38.65	78	11647	81529
5	63	20	798	111	0	577	26.12	82	7.09	33.21	59	11677	233540
14	279	73	728	163	0	303	26.54	173	14.64	41.18	50	11830	863590
18	402	1155	586	172	3	203	27.06	207	17.40	44.46	68	11910	13756050
51	901	37	879	54	0	394	25.85	430	35.43	61.27	54	12139	449143
29	562	29	658	126	0	400	24.88	121	9.96	34.84	80	12155	352495
32	589	33	831	288	0	194	28.45	348	28.16	56.61	57	12361	407913
1	1	19	623	134	0	279	27.19	186	14.98	42.17	46	12438	236322
16	357	11	715	291	0	281	27.97	143	11.40	39.37	44	12557	138127
14	272	18	527	169	0	252	26.54	97	7.69	34.23	67	12632	227376
24	479	17	545	263	0	172	27.59	109	8.48	36.07	62	12856	218552
47	841	23	830	301	0	319	28.36	166	12.77	41.12	55	13006	299138
56	968	35	581	286	0	178	28.64	19	1.46	30.10	82	13028	455930
5	73	54	785	79	0	394	26.12	311	23.86	49.98	43	13047	704538
28	539	196	602	110	0	308	22.74	183	14.02	36.76	74	13107	2568972
36	651	8	2112	384	0	1097	25.68	425	32.23	57.91	79	13203	105624
37	679	279	567	204	7	180	27.44	68	5.16	32.60	44	13204	3683916
26	507	110	817	56	12	397	20.53	351	26.59	47.12	56	13219	1454090
50	896	35	695	118	0	346	25.87	129	9.77	35.64	54	13219	462665
6	86	30	772	67	0	549	25.44	0	0.00	25.44	38	13294	398820
6	92	25	917	72	0	654	25.44	183	13.77	39.21	37	13320	333000

CO	LE	ANB	GF/ANB	STFU.D/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	IV/ANB	DIST IV
46	830	78	742	171	3	294	25.82	250	18.57	44.39	51	13503	1053234
16	354	49	884	264	0	211	27.97	204	15.12	43.09	62	13510	661990
42	767	23	775	226	0	394	26.32	94	6.92	33.24	62	13579	312317
22	458	65	672	126	0	343	30.26	202	14.59	44.85	50	13856	900640
32	586	249	654	239	0	157	28.45	256	18.46	46.91	50	13912	3464088
46	821	182	847	175	2	248	25.82	396	28.46	54.27	66	13948	2538536
15	341	55	588	254	0	219	28.99	114	8.13	37.12	53	14115	776325
28	535	13	1162	133	0	380	22.74	289	20.50	43.25	88	14117	183521
6	94	12	604	101	0	439	25.44	0	0.00	25.44	75	14177	170124
55	954	236	619	49	29	353	11.33	169	11.84	23.17	49	14291	3372676
28	545	226	508	89	0	317	22.74	101	7.10	29.84	54	14318	3235868
51	902	219	758	53	25	355	25.85	298	20.84	46.69	53	14339	3140241
17	394	7	1053	229	0	618	25.43	206	14.33	39.76	43	14415	100905
51	904	56	904	44	29	428	25.85	326	22.52	48.37	44	14481	810936
56	989	33	603	297	0	186	28.64	120	8.33	36.97	84	14502	478566
9	177	9	804	240	0	418	28.06	65	4.50	32.58	64	14503	130527
28	542	67	794	99	0	370	22.74	324	22.37	45.11	58	14520	972840
53	932	147	586	241	3	227	26.72	113	7.81	34.52	45	14536	2136792
14	289	9	823	184	0	145	26.54	128	8.83	35.37	104	14599	131391
14	268	106	728	177	50	278	26.54	166	11.39	37.93	67	14645	1552370
37	681	117	877	238	38	212	27.44	379	25.65	53.09	50	14779	1729143
51	907	70	1019	52	0	415	25.85	551	36.92	62.77	52	14932	1045240
16	373	138	553	244	0	197	27.97	110	7.40	35.37	53	14948	2062824
2	22	53	592	269	0	204	27.27	55	3.74	31.00	64	14976	793728
20	419	153	664	56	0	380	26.07	231	15.41	41.49	51	14990	2293470
5	68	65	587	110	0	360	26.12	116	7.74	33.86	74	15021	976365
38	704	9	883	67	0	591	9.40	224	14.77	24.17	67	15213	136917
40	725	219	511	59	14	349	20.83	61	4.02	24.85	59	15242	3337998
14	263	25	642	203	0	381	26.54	0	0.00	26.54	61	15254	381350

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO•LEVY	DISTIFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST TV
15	338	11	715	312	0	260	28.99	142	9.21	38.20	69	15454	169994
14	281	164	656	154	0	277	26.54	224	14.49	41.03	49	15487	2539868
8	137	275	669	67	0	319	22.29	282	17.96	40.24	67	15753	4332075
34	630	99	714	237	7	221	27.94	233	14.81	42.76	58	15760	1562220
11	222	8	926	292	34	448	27.54	0	0.00	27.54	34	15821	126568
50	889	37	712	103	0	345	25.87	220	13.85	39.72	41	15922	589114
46	818	172	733	151	9	277	25.82	280	17.53	43.35	41	15999	2751828
9	173	74	543	190	0	276	28.08	0	0.00	28.08	65	16301	1206274
32	592	47	670	269	0	207	28.45	193	11.83	40.28	41	16372	769484
29	563	9	823	104	30	554	24.88	0	0.00	24.88	47	16386	147474
36	647	85	799	160	0	302	25.68	317	19.33	45.01	65	16451	1398335
38	709	7	1014	47	0	799	9.40	167	10.17	19.57	47	16451	115157
49	875	25	650	55	0	528	23.69	33	2.02	25.71	55	16521	413025
24	484	20	860	381	0	306	27.59	86	5.25	32.84	63	16548	330960
39	717	44	596	222	0	254	28.27	120	7.21	35.49	48	16642	732248
25	502	121	815	277	11	172	29.07	334	20.05	49.12	55	16680	2018280
4	52	44	570	127	6	349	25.61	86	5.11	30.73	50	16890	743160
14	273	116	743	162	0	288	26.54	291	17.23	43.77	53	16919	1962604
36	1203	132	709	146	7	298	25.68	254	15.03	40.71	48	16921	2233572
21	1208	105	1229	249	7	209	27.67	726	42.74	70.42	58	17003	1785315
38	693	8	981	38	31	703	9.40	0	0.00	9.40	38	17025	136200
37	671	33	809	297	8	185	27.44	243	14.28	41.72	96	17061	563013
21	424	13	641	281	0	231	27.67	109	6.40	34.07	67	17073	221949
23	463	177	621	59	0	367	20.07	191	11.17	31.24	59	17164	3036028
9	190	20	764	204	0	406	28.08	109	6.32	34.40	40	17253	345060
40	1194	51	679	69	9	405	20.83	150	8.67	29.50	69	17324	683524
9	182	6	1086	325	0	662	28.08	61	3.51	31.59	60	17423	104538
24	483	17	611	296	0	140	27.59	175	10.01	37.60	94	17532	298044
29	554	13	724	131	0	382	24.86	209	11.90	36.78	86	17564	228332

CO LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	CJFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	JUST TV	
43	784	79	938	201	0	263	26.59	340	19.33	45.93	61	17629	1392691
38	703	9	823	70	0	587	9.40	53	3.00	12.40	70	17837	160533
35	641	127	707	54	17	392	19.90	242	13.59	33.49	54	17863	2268601
14	275	30	643	186	27	326	26.54	101	5.64	32.18	63	17958	538740
54	948	72	820	80	0	387	27.40	249	13.69	41.09	56	18245	1313640
38	710	8	926	64	0	676	9.40	0	0.00	9.40	64	18608	148864
16	362	13	641	284	0	228	27.97	128	6.88	34.84	63	18660	242580
10	198	26	1065	225	0	342	25.55	354	18.98	44.53	72	18672	485472
34	625	28	614	264	0	275	27.94	17	.94	28.88	56	18673	522844
39	720	46	595	237	0	238	28.27	119	6.31	34.59	64	18873	868158
36	652	12	1108	271	45	716	25.68	0	0.00	25.68	68	18905	226860
56	974	75	1067	256	11	210	28.64	540	28.57	57.21	51	18919	1418925
56	981	50	742	256	0	218	28.54	221	11.64	40.28	47	19015	950750
23	472	78	819	54	3	411	20.07	282	14.88	34.95	54	19019	1483482
23	471	28	754	61	19	477	20.07	194	10.22	30.29	61	19074	534072
50	892	166	798	116	0	314	25.87	356	18.51	44.38	57	19241	3194006
38	701	6	1163	20	0	967	9.40	0	0.00	9.40	20	19300	115600
48	858	82	729	157	6	306	26.23	258	13.30	39.53	50	19425	1592850
39	715	28	674	247	0	291	28.27	125	6.44	34.71	50	19479	545412
51	917	17	545	80	0	355	25.85	13	.67	26.52	80	19609	333353
37	688	21	948	325	0	338	27.44	235	11.98	39.42	49	19654	412734
44	789	24	921	100	0	501	26.31	320	16.17	42.48	50	19802	475248
55	962	11	694	60	0	512	11.33	88	4.38	15.71	60	20116	221276
16	358	18	527	236	527	184	27.97	0	0.00	27.97	55	20229	364122
20	418	33	755	69	0	413	26.07	272	13.46	39.53	64	20230	667590
13	247	9	823	77	0	581	17.11	106	5.24	22.35	77	20320	182880
1	8	111	711	155	20	298	27.19	206	10.06	37.25	58	20514	2277054
36	711	12	675	60	0	479	9.40	135	6.58	15.98	60	20543	246516
8	144	5	1482	48	0	1137	22.29	276	13.40	35.69	48	20600	103000

CO LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST IV
9	179	24	1235	320	0	667	28.08	107	33.23	55	20886	501264
38	702	9	823	54	0	604	9.40	164	17.18	54	21169	190521
33	607	96	886	132	0	326	27.43	427	47.52	44	21273	2042208
17	387	35	581	147	0	318	25.43	66	28.57	45	21327	746445
49	876	32	616	54	0	439	23.69	95	28.14	54	21377	684064
17	389	13	641	177	0	335	25.43	128	31.41	65	21450	278850
4	53	28	674	141	0	398	25.61	134	31.83	54	21703	607684
8	153	153	728	70	0	365	22.29	227	32.76	70	21723	3323619
14	300	14	612	207	0	282	26.54	0	26.54	88	21813	305382
32	594	17	968	252	0	183	28.45	532	52.80	44	21872	371824
42	766	10	880	213	50	397	26.32	218	36.22	51	22074	220740
47	842	86	811	233	0	229	28.36	348	44.05	49	22201	1909286
24	485	18	527	252	0	169	27.59	0	27.59	57	22350	402300
29	566	51	711	122	32	352	24.88	130	30.72	80	22399	1142349
47	843	19	984	352	0	363	28.36	268	40.27	68	22531	428089
3	41	16	659	324	0	127	27.36	204	36.40	102	22631	362096
44	794	97	775	92	0	410	26.31	241	36.91	51	22835	2214995
2	24	15	586	335	0	134	27.27	117	32.41	131	22849	342735
43	774	126	857	183	33	263	26.59	340	41.46	48	22925	2888550
28	536	39	723	122	0	425	22.74	149	29.26	74	22979	896161
19	406	73	771	56	22	410	13.85	281	26.01	56	23199	1693527
50	887	14	658	145	0	343	25.87	40	27.63	78	23235	325290
14	287	12	752	221	0	318	26.54	109	31.21	91	23353	280236
3	32	34	942	417	48	336	27.36	34	28.83	47	23487	798558
1	10	50	716	156	50	318	27.19	122	32.39	55	23537	1176850
36	654	13	623	145	0	367	25.68	73	28.80	39	23555	306215
15	325	13	795	257	0	255	28.99	282	40.88	39	23734	308542
9	183	13	641	230	0	282	28.08	77	31.32	93	23767	308971
34	611	21	814	329	0	334	27.94	80	31.32	73	23801	499821

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST TV
14	286	17	721	208	0	227	26.54	21	.90	27.44	103	23958	407266
14	294	14	612	194	0	295	26.54	48	2.01	28.55	75	24016	336224
11	216	32	802	312	0	328	27.54	126	5.26	32.80	89	24051	769632
56	978	74	901	249	14	217	28.64	419	17.34	45.99	62	24186	1789764
45	807	88	849	60	113	402	26.31	273	11.28	37.59	60	24292	2137696
34	617	10	764	314	0	297	27.94	152	6.28	34.23	78	24342	243420
17	379	7	904	272	0	574	25.43	57	2.33	27.76	86	24449	171143
9	176	8	926	270	0	470	28.08	149	5.98	34.06	72	24972	199776
45	811	109	798	42	0	412	26.31	344	13.77	40.08	42	25016	2726744
1	14	32	616	148	0	344	27.19	99	3.96	31.16	43	25084	802688
42	754	20	860	279	0	409	26.32	172	6.84	33.15	97	25171	503420
8	145	70	800	66	0	401	22.29	332	13.14	35.42	66	25278	1769460
17	392	23	633	170	0	385	25.43	36	1.43	26.87	48	25458	585534
11	215	20	860	309	0	378	27.54	0	0.00	27.54	69	25479	509580
37	683	12	790	278	0	262	27.44	163	6.43	33.87	53	25508	306096
6	85	12	675	71	0	469	25.44	119	4.63	30.07	45	25776	309312
37	677	11	760	293	0	279	27.44	111	4.31	31.75	55	25901	284911
48	852	27	691	215	0	338	26.23	28	1.10	27.33	57	25911	699597
48	853	34	589	170	0	303	26.23	128	4.96	31.19	60	25922	661348
29	555	7	1058	199	117	647	24.88	0	0.00	24.88	125	26033	162231
9	181	7	1058	326	0	520	28.08	101	3.87	31.95	99	26191	183337
11	223	4	1852	630	0	851	27.54	133	5.05	32.59	113	26340	105360
37	684	14	660	299	0	190	27.44	11	.44	27.88	95	26512	371168
48	850	27	1130	191	0	361	26.23	571	20.54	46.77	83	27840	751680
9	175	16	564	202	0	249	28.08	0	0.00	28.08	81	28050	448800
16	366	4	1852	449	0	291	27.97	358	12.76	40.72	129	28082	112328
16	370	7	1200	269	0	153	27.97	353	12.50	40.46	86	28269	197883
25	496	11	715	378	0	194	29.07	0	0.00	29.07	96	28271	310961
14	271	12	667	186	0	354	26.54	95	3.34	29.88	55	28469	341628

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	IV/ANB	JUST TV
38	699	6	1235	116	0	871	9.40	247	8.61	18.01	116	28675	172050
16	346	21	986	343	0	320	27.97	323	11.22	39.19	56	28797	604737
3	36	10	804	358	55	253	27.36	134	4.64	32.00	57	28888	288880
30	572	7	1058	60	0	786	24.92	149	5.10	30.02	60	29300	205100
42	771	17	841	217	0	218	26.32	396	13.48	39.79	101	29435	500395
30	574	20	860	62	0	626	24.92	172	5.84	30.76	62	29490	589800
19	412	4	1852	83	0	1398	13.85	0	0.00	13.85	83	30123	120492
49	872	26	764	61	0	506	23.69	67	2.22	25.91	61	30497	792922
9	189	15	988	266	0	524	28.08	66	2.18	30.26	54	30557	458355
36	646	14	1467	322	0	948	25.68	54	1.76	27.44	60	30681	429534
29	561	27	835	121	50	432	24.88	204	6.65	31.53	73	30752	830304
17	384	13	960	277	0	635	25.43	0	0.00	25.43	77	31063	403819
17	395	4	1693	370	0	1112	25.43	190	6.10	31.53	45	31248	124992
37	685	8	1164	399	0	341	27.44	276	8.66	36.10	91	31943	255544
46	817	20	1411	273	0	414	25.82	398	12.47	38.29	97	31946	638920
17	396	4	1482	393	0	1089	25.43	0	.02	25.45	68	32160	126640
6	95	10	856	107	0	503	25.44	245	7.57	33.01	78	32434	324340
7	1202	5	1375	742	0	443	29.84	189	5.81	35.65	109	32573	162865
11	221	3	2293	780	0	1196	27.54	0	0.00	27.54	91	32725	98175
39	718	28	748	284	0	254	28.27	156	4.74	33.01	87	33127	927556
11	1193	34	592	258	0	215	27.54	89	2.67	30.21	92	33297	1132098
6	96	18	933	72	0	674	25.44	186	5.57	31.01	37	33525	603450
14	265	4	1669	346	0	395	26.54	160	4.76	31.30	167	33686	134744
1	12	8	987	150	0	219	27.19	164	4.89	32.08	72	33699	269592
51	919	9	941	43	30	614	25.85	252	7.47	33.32	43	33757	303813
6	78	17	871	95	0	602	25.44	137	4.02	29.47	62	34125	560125
50	898	23	857	187	0	433	25.87	186	5.41	31.28	101	34475	792925
44	796	99	783	81	0	377	26.31	290	8.22	34.53	43	35315	3496185
13	252	20	764	57	0	553	17.11	152	4.31	21.42	57	35486	709720

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	JUST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST TV
31	575	9	1490	171	0	156	29.06	679	18.67	47.76	50	36396	327564
16	375	9	1004	369	0	289	27.97	345	9.48	37.44	84	36430	327870
33	600	28	1353	189	0	350	27.43	652	17.86	45.29	72	36544	1023232
8	135	15	768	174	0	295	22.29	0	0.00	22.29	174	37348	560220
11	224	10	764	298	0	313	27.54	152	4.07	31.61	85	37536	375360
17	386	6	1180	251	0	736	25.43	163	4.33	29.77	35	37739	226434
17	388	6	1235	277	0	711	25.43	165	4.36	29.79	60	37914	227484
23	470	18	933	114	0	631	20.07	175	4.59	24.66	114	38144	686592
6	90	13	641	85	0	428	25.44	128	3.36	28.80	60	38175	496275
53	942	8	1019	348	0	22	26.72	261	6.85	33.56	261	38244	305952
5	75	138	982	79	92	363	26.12	448	11.68	37.80	45	38357	5293266
11	211	30	779	300	0	317	27.54	29	.78	28.32	89	38375	1151250
36	664	4	1671	373	0	1108	25.68	91	2.38	28.06	68	38471	153884
34	621	9	719	197	0	131	27.94	0	0.00	27.94	70	38936	350424
1	15	12	832	165	22	375	27.19	83	2.11	29.31	50	39569	474828
56	976	27	788	337	0	215	28.64	185	4.65	33.29	94	39996	1079892
34	635	14	565	271	0	218	27.94	0	0.00	27.94	82	40399	565586
21	449	10	960	382	0	229	27.67	196	4.83	32.51	127	40717	407170
14	295	5	1346	228	0	364	26.54	160	3.93	30.47	85	40881	204405
3	42	9	1079	394	0	264	27.36	254	6.19	33.54	70	41118	370062
26	506	19	850	46	42	669	20.53	91	2.22	22.74	46	41121	781299
45	813	15	586	121	0	348	26.31	66	1.60	27.91	121	41404	621060
54	944	27	789	104	0	448	27.40	149	3.57	30.97	104	41777	1127979
9	188	9	823	220	0	438	28.08	0	0.00	28.08	43	41870	376830
46	837	21	1096	275	0	387	25.82	433	10.33	36.15	105	41932	680572
17	383	6	1023	353	0	635	25.43	0	0.00	25.43	136	43100	258600
51	908	15	949	78	0	390	25.85	291	6.75	32.60	78	43214	646210
1	3	20	860	196	0	492	27.19	80	1.83	29.03	50	43691	873820
54	947	12	1153	78	0	462	27.40	345	7.70	35.10	78	44892	538704

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST TV
49	881	13	641	72	0	440	23.69	32	.71	24.40	72	45096	586248
11	231	4	1518	600	0	882	27.54	0	0.00	27.54	83	45102	180408
25	500	11	883	538	0	34	29.07	311	6.74	35.81	375	46147	507617
6	84	9	798	98	0	560	25.44	74	1.57	27.01	67	47056	423504
19	410	35	1180	89	0	375	13.85	492	10.40	24.25	89	47377	1658195
30	567	11	967	240	50	412	24.92	206	4.35	29.27	240	47529	522819
3	43	4	1852	811	0	670	27.36	162	3.29	30.65	83	49247	196988
38	690	6	1235	86	0	902	9.40	247	4.97	14.37	86	49711	498266
17	382	6	1225	282	0	705	25.43	237	4.69	30.12	65	50681	304086
49	868	19	895	94	0	621	23.69	164	3.19	26.88	94	51505	978595
38	698	8	926	94	0	646	9.40	185	3.59	12.99	94	51535	412280
22	460	31	1166	196	0	307	30.26	370	6.89	37.15	45	53700	1664700
42	749	36	843	192	0	264	26.32	342	6.28	32.60	71	54437	1959732
43	779	5	1482	355	0	237	26.59	163	2.92	29.52	176	56039	280195
37	672	6	1348	573	0	415	27.44	273	4.82	32.26	161	56781	340606
25	497	14	891	314	0	174	29.07	379	6.62	35.69	73	57239	801346
21	447	6	1235	517	0	470	27.67	156	2.67	30.34	106	58842	353052
25	495	24	979	375	0	225	29.07	378	6.25	35.31	79	60511	1452264
30	568	8	1075	49	0	691	24.92	332	5.50	30.42	49	60549	484392
53	938	11	888	393	0	179	26.72	246	3.92	30.64	154	62878	691658
17	380	6	1235	312	0	675	25.43	0	0.00	25.43	96	63355	380130
8	159	16	1668	81	1668	370	22.29	0	0.00	22.29	81	64059	1024944
2	20	10	764	371	0	239	27.27	152	2.38	29.64	106	64355	643550
3	33	3	2470	1031	0	945	27.36	279	4.24	31.60	60	65944	197832
3	48	7	1058	524	0	322	27.36	43	.65	28.01	108	66380	464660
51	915	32	616	89	0	403	25.85	0	0.00	25.85	89	69079	2210528
3	40	8	1065	485	0	255	27.36	259	3.62	30.98	121	71635	573080
51	914	8	1062	87	0	653	25.85	302	4.19	30.04	87	72012	576096
29	551	13	1140	165	0	746	24.88	8	.11	24.99	86	73351	953563

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST TV
44	788	5	1388	207	0	976	26.31	0	0.00	26.31	109	78948	394740
9	184	5	1465	433	0	752	26.08	190	2.38	30.46	115	80178	400890
16	376	14	912	702	0	0	27.97	40	.51	28.47	702	80264	1123696
50	897	12	807	206	22	334	25.87	205	2.47	28.34	131	83142	997704
44	801	20	2067	108	0	580	26.31	33	.40	26.71	51	83465	1669700
13	254	17	885	53	0	654	17.11	96	1.13	18.24	53	85454	1452718
6	83	5	1482	335	0	850	25.44	0	0.00	25.44	279	86449	432245
42	756	10	904	240	0	370	26.32	293	3.35	29.66	78	87625	876250
40	728	6	1810	75	20	912	20.83	441	4.95	25.77	75	89309	535854
39	721	8	1201	267	0	102	26.27	460	4.75	33.02	132	96993	775944
8	161	8	1065	132	0	608	22.29	37	.34	22.63	132	108358	866864
13	248	12	656	45	0	494	17.11	94	.81	17.92	45	117264	1407168
6	171	8	1678	155	0	585	22.29	732	5.42	27.71	155	135112	1080896
8	156	4	2483	265	0	1216	22.29	0	0.00	22.29	265	138693	554772
25	491	7	1478	759	0	87	29.07	486	3.23	32.30	342	150483	1053381
7	126	5	2260	797	55	388	29.84	739	4.58	34.41	163	161509	807545
38	692	31	566	52	12	450	9.40	0	0.00	9.40	52	162832	5047792
38	695	75	1030	49	3	417	9.40	560	3.35	12.75	49	167449	12558675
7	1195	3	2470	1379	0	596	29.84	444	2.17	32.00	323	205219	615657
13	245	11	715	204	0	368	17.11	0	0.00	17.11	204	211212	2323332
51	905	8	1247	163	0	578	25.85	260	1.17	27.01	163	223180	1785440
55	952	10	956	106	0	505	11.33	345	.90	12.22	106	384293	3842930
13	239	10	764	30	55	581	17.11	69	.11	17.22	30	649683	6496830

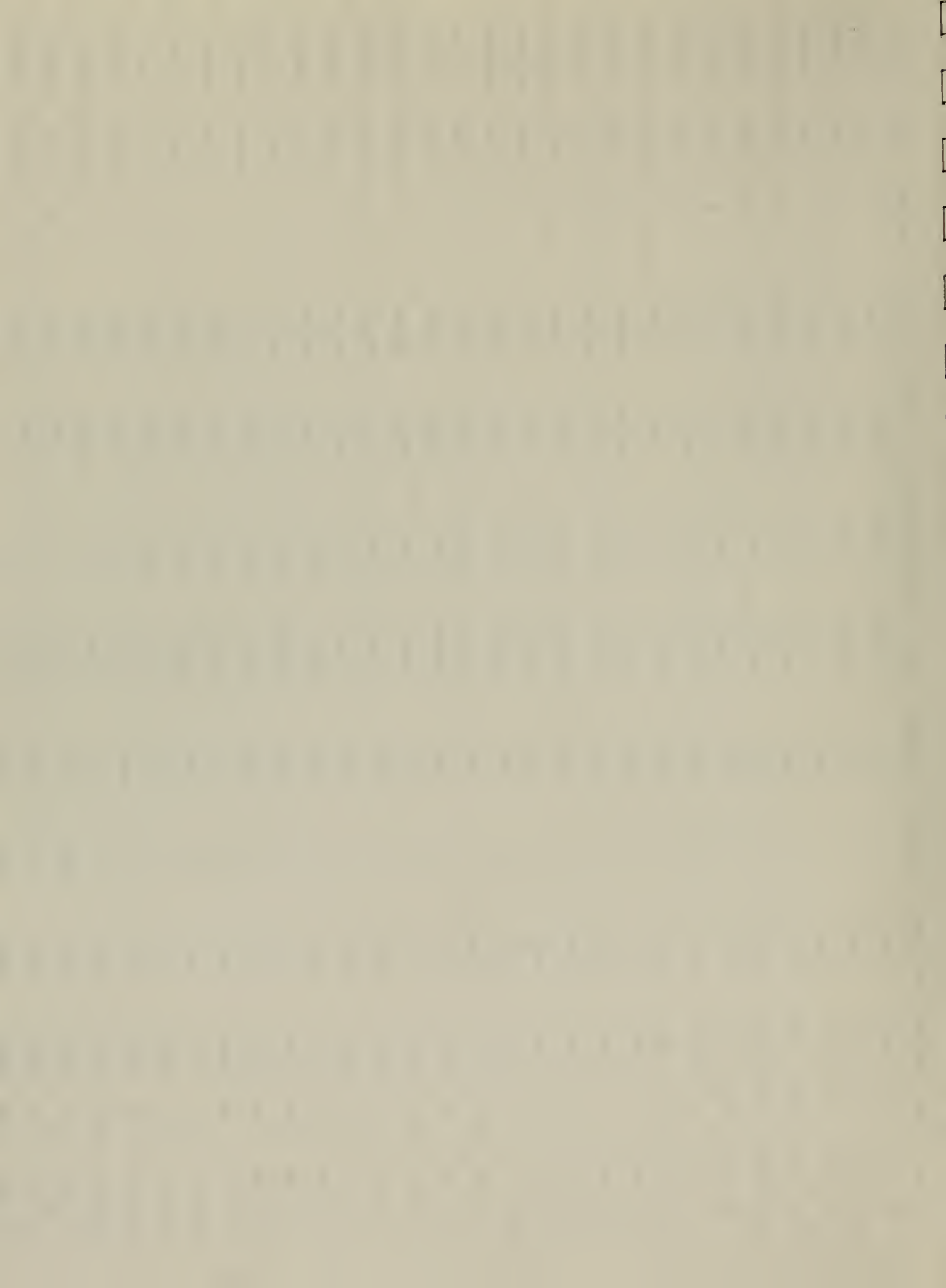
HIGH SCHOOL DISTRICT DATA
(1971-72)

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST TV
21	426	117	1196	438	359	293	17.72	0	0.00	17.72	0	6044	707148
24	481	204	791	355	0	230	17.15	146	20.63	37.18	0	7103	1449012
43	783	50	1481	592	0	437	17.23	0	0.00	17.23	0	7344	367200
24	1200	401	678	314	36	204	17.15	121	15.64	32.79	0	7758	3110958
24	475	115	1076	440	0	294	17.15	240	30.55	47.70	0	7857	903555
27	528	385	744	347	0	191	18.14	134	15.66	33.80	0	8610	3314850
24	1206	116	1086	444	0	289	17.15	293	32.11	49.26	0	9144	1060704
41	731	194	739	403	0	195	19.20	96	10.52	29.72	0	9158	1776652
41	743	112	925	476	0	264	19.20	185	20.10	39.30	0	9208	1031296
53	937	193	979	339	34	261	17.07	305	33.01	50.08	0	9259	1786987
27	520	218	804	374	0	206	18.14	184	19.66	37.80	0	9408	2050944
15	335	599	693	298	0	219	17.76	174	18.48	36.24	0	9466	5670134
41	735	539	654	352	0	170	19.20	130	13.74	32.94	0	9524	5133436
3	31	299	782	312	0	236	17.20	116	11.80	29.01	0	9851	2945449
41	733	253	708	381	0	185	19.20	123	12.08	31.28	0	10232	2588696
15	311	2210	648	298	0	219	17.76	129	12.63	30.39	0	10262	22679020
56	986	108	933	392	0	355	17.25	186	17.88	35.13	0	10428	1126224
27	522	1063	714	334	0	184	18.14	126	11.76	29.91	0	10770	11448510
34	1191	104	1375	454	621	299	17.62	0	0.00	17.62	0	10878	1131312
21	428	1193	798	310	4	207	17.72	275	25.03	42.75	0	11024	13151632
56	971	650	745	272	1	246	17.25	200	17.52	34.77	0	11426	7426900
7	105	113	993	433	0	305	17.42	254	22.23	39.65	0	11451	1293963
45	810	50	1522	482	240	547	16.94	107	9.14	26.09	0	11763	566150
31	577	75	1374	588	0	309	19.15	477	40.54	59.68	0	11777	883275
7	118	213	796	341	12	240	17.42	201	16.86	34.28	0	11925	2540025
25	488	2705	884	302	12	215	17.26	347	28.67	45.93	0	12107	32749435
7	99	5509	902	303	63	214	17.42	282	23.15	40.58	0	12197	6193273
43	787	81	1254	497	0	367	17.23	389	31.63	48.86	0	12306	996786
45	803	206	789	274	0	311	16.94	204	16.58	33.53	0	12337	2541422

CO	LE	ANB	GF/ANB	STFUND/ANB	NIR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST IV
53	926	689	927	293	73	225	17.07	299	24.00	41.07	0	12472	8593208
34	613	819	761	312	0	205	17.62	242	19.31	36.94	0	12557	10284163
32	584	4062	826	302	6	221	17.07	295	23.30	40.37	0	12668	51457416
11	207	1045	824	290	0	227	16.59	305	23.56	40.15	0	12952	13534840
50	891	194	834	253	21	345	16.50	201	15.54	32.04	0	12973	2516762
46	828	249	790	286	0	281	17.06	222	17.13	34.18	0	12985	3233265
18	401	453	1037	159	132	372	16.39	53	4.08	20.47	0	13055	5913915
37	675	600	684	242	0	275	16.94	146	11.01	27.95	0	13266	7960800
16	351	1479	821	273	0	245	17.17	322	24.27	41.44	0	13302	19673658
48	847	73	1134	501	0	406	16.40	164	12.27	28.68	0	13404	978492
5	74	70	1313	465	375	458	16.60	0	0.00	16.60	0	13646	955220
45	815	127	893	334	55	379	16.94	123	9.06	26.00	0	13651	1733677
41	738	71	1148	616	0	300	19.20	229	16.68	35.88	0	13763	977113
43	778	117	1082	420	44	310	17.23	310	22.39	39.61	0	13884	1624428
41	740	174	792	426	0	207	19.20	118	8.46	27.66	0	13966	2430084
43	781	481	810	304	41	224	17.23	241	16.92	34.15	0	14254	6856174
31	579	120	1154	484	0	241	19.15	427	29.35	48.50	0	14573	1748760
56	966	6136	842	272	4	246	17.25	319	21.72	38.97	0	14719	90315784
16	369	210	975	307	0	276	17.17	391	26.52	43.68	0	14781	3104010
39	713	564	673	282	5	238	15.76	127	8.59	24.34	0	14806	8350584
16	355	34	1634	596	0	535	17.17	402	26.94	44.10	0	14933	507722
5	69	65	1187	478	0	471	16.60	237	15.81	32.41	0	15021	976365
9	192	956	740	265	0	252	16.72	221	14.69	31.40	0	15106	14441336
10	194	191	1105	324	7	279	17.16	493	30.83	47.99	0	16017	3059247
12	237	961	648	250	0	268	16.74	129	8.09	24.83	0	16027	15401947
20	416	143	858	331	0	355	16.80	171	10.65	27.46	0	16119	2305017
28	538	128	959	345	0	367	15.72	243	14.98	30.70	0	16236	2078208
14	259	632	745	241	0	277	16.69	223	13.53	30.23	0	16494	10424208
5	57	209	934	294	0	289	16.60	350	21.26	37.86	0	16501	3448709

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO-LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST TV
5	61	100	1003	385	0	379	16.60	238	14.46	31.06	0	16510	1651000
42	746	679	759	231	0	287	16.35	240	14.35	30.70	0	16748	11371892
3	29	315	857	310	0	235	17.20	311	18.28	35.48	0	17029	5364135
56	983	193	847	286	2	259	17.25	298	17.32	34.58	0	17218	3323074
22	454	193	997	264	0	336	17.35	396	23.03	40.38	0	17234	3326162
15	331	201	805	343	0	243	17.76	218	12.47	30.23	0	17540	3525540
13	256	76	1372	0	63	892	14.07	194	10.42	24.49	0	18650	1417400
36	659	318	765	242	3	303	16.41	169	8.98	25.39	0	18888	6006384
33	606	281	832	205	0	326	17.18	292	15.40	32.58	0	19004	5340124
47	849	2704	745	187	1	330	16.47	225	11.87	28.33	0	19006	51392224
24	478	514	744	318	0	207	17.15	204	10.73	27.88	0	19026	9779364
34	627	57	1380	598	0	394	17.62	355	18.52	36.15	0	19174	1092918
43	776	257	1073	325	4	240	17.23	336	17.26	34.49	0	19518	5016126
46	822	136	1274	352	3	346	17.06	545	27.35	44.40	0	19963	2714968
34	631	64	1412	575	42	379	17.62	415	20.69	38.31	0	20079	1285056
2	1189	517	769	200	38	317	15.71	211	10.53	26.24	0	20093	10388081
54	946	200	1158	286	12	302	17.29	499	24.75	42.04	0	20190	4038000
48	862	121	983	400	29	324	16.40	229	11.32	27.72	0	20265	2452065
16	361	142	980	362	0	325	17.17	291	14.38	31.54	0	20303	2883026
7	102	178	874	367	30	259	17.42	218	10.69	28.11	0	20404	3631912
48	849	139	1083	383	0	310	16.40	389	18.90	35.31	0	20592	2662288
26	508	70	1444	307	0	616	16.50	520	25.08	41.58	0	20773	1454110
50	895	68	1656	395	52	539	16.50	433	20.87	37.37	0	20776	1412768
7	113	149	1088	396	5	279	17.42	406	19.55	36.98	0	20793	3098157
15	313	765	822	298	0	219	17.76	279	13.40	31.16	0	20879	15972435
28	540	134	1134	340	20	361	15.72	415	19.79	35.51	0	20968	2809712
51	911	402	921	126	0	411	16.26	383	18.29	34.55	0	20986	8436372
16	348	151	1054	354	0	318	17.17	381	18.04	35.21	0	21131	3190781
5	59	111	1265	373	0	368	16.60	523	24.67	41.26	0	21214	2354754

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO•LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST IV
32	599	120	1186	419	0	307	17.07	459	21.25	38.32	0	21634	2596080
53	935	111	1393	419	0	322	17.07	613	28.22	45.29	0	21744	2413584
5	72	47	1717	526	0	518	16.60	527	24.14	40.74	0	21840	1026480
1	6	558	798	186	3	334	16.26	274	12.48	28.75	0	21972	12260376
31	582	62	1651	644	0	321	19.15	576	25.65	44.80	0	22461	1392582
8	134	352	840	150	0	376	15.81	311	13.81	29.62	0	22561	7941472
1	9	57	1240	355	0	637	16.26	248	10.90	27.16	0	22756	1297092
52	923	114	921	323	0	413	16.87	179	7.81	24.68	0	22942	2615388
21	438	64	1572	572	0	383	17.72	617	26.78	44.50	0	23056	1475584
54	949	41	1588	509	73	567	17.29	384	16.39	33.69	0	23443	961163
10	200	59	1581	527	10	454	17.16	589	25.08	42.23	0	23499	1386441
45	805	162	817	306	12	347	16.94	151	6.42	23.36	0	23562	3817044
42	751	193	1091	267	217	333	16.35	273	11.50	27.86	0	23765	4586645
4	55	216	806	186	0	394	16.46	225	9.39	25.85	0	23965	5176440
14	280	50	1553	479	24	550	16.69	471	19.65	36.34	0	23996	1199800
13	244	344	1106	0	48	543	14.07	514	20.31	34.38	0	25323	8711112
14	269	67	1284	437	17	502	16.69	326	12.62	29.32	0	25877	1733759
42	769	61	1617	432	0	538	16.35	645	24.64	40.99	0	26207	1598627
2	1190	137	1155	269	0	427	15.71	127	4.83	20.54	0	26337	3608169
50	884	243	855	241	0	329	16.50	269	10.21	26.71	0	26365	6406695
11	228	93	1252	449	16	352	16.59	434	16.30	32.89	0	26654	2478822
3	45	58	1560	561	31	425	17.20	291	10.90	28.10	0	26781	1553298
40	726	177	785	197	29	430	16.03	127	4.75	20.78	0	26878	4757406
25	503	115	1049	429	0	305	17.26	243	9.03	26.29	0	26943	3098445
43	785	51	1966	589	0	434	17.23	594	21.75	38.98	0	27308	1392708
20	420	108	933	360	0	387	16.80	171	6.27	23.07	0	27418	2961144
53	928	59	1396	555	250	426	17.07	0	0.00	17.07	0	27745	1636955
28	543	35	1535	544	0	578	15.72	0	0.00	15.72	0	27796	972860
37	682	88	1208	388	64	440	16.94	290	10.30	27.24	0	28211	2482568



CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST TV
14	291	64	1320	444	0	510	16.69	365	12.90	29.59	0	28314	1812096
46	831	60	1294	492	8	483	17.06	309	10.93	27.98	0	28350	1701000
22	457	150	1081	289	0	385	17.35	406	14.25	31.60	0	28499	4274850
56	979	62	1571	507	77	458	17.25	528	18.46	35.71	0	28640	1775680
49	882	227	963	131	0	445	15.43	386	13.38	28.81	0	28890	6558030
21	436	42	2077	641	0	429	17.72	1005	34.03	51.75	0	29544	1240848
21	1209	76	2082	534	0	357	17.72	1161	39.06	56.77	0	29743	2260468
14	282	104	1114	350	10	403	16.69	349	11.75	28.44	0	29771	3096184
18	403	530	868	156	0	367	16.39	344	11.50	27.89	0	29944	15870320
28	546	114	1342	357	0	379	15.72	605	20.08	35.80	0	30136	3435504
46	819	91	1228	410	98	402	17.06	316	10.46	27.52	0	30240	2751840
48	851	31	1443	589	9	565	16.40	260	8.57	24.97	0	30447	943857
26	511	186	1188	203	3	409	16.50	572	18.68	35.18	0	30621	5695506
37	680	141	1047	323	0	366	16.94	315	10.18	27.12	0	31044	4377204
44	791	186	907	68	0	544	15.62	294	9.47	25.09	0	31076	5780136
8	138	164	1051	185	0	465	15.81	400	12.86	28.68	0	31151	5108764
14	274	74	1358	420	12	482	16.69	443	14.19	30.88	0	31285	2315090
21	440	38	2286	659	0	441	17.72	1185	37.39	55.10	0	31718	1205284
36	648	51	1591	454	0	569	16.41	567	17.77	34.19	0	31912	1627512
36	657	65	1587	421	54	528	16.41	582	18.23	34.64	0	31973	2078245
19	407	56	1349	383	5	614	16.54	346	10.70	27.24	0	32393	1814008
29	548	203	989	159	28	426	12.83	374	11.26	24.10	0	33232	6746096
23	464	107	1350	225	0	523	15.78	601	17.73	33.50	0	33937	3631259
56	975	37	1892	581	16	526	17.25	672	19.52	36.78	0	34430	1273910
42	748	50	1458	458	24	570	16.35	405	11.62	27.97	0	34855	1742750
10	196	32	2854	616	28	531	17.16	1678	46.60	63.76	0	36028	1152896
23	473	55	1358	301	10	701	15.78	345	9.41	25.19	0	36682	2017510
48	859	55	1561	554	0	448	16.40	558	14.83	31.23	0	37639	2070145
53	933	65	1335	537	18	412	17.07	366	9.69	26.76	0	37854	2460510

CO	LE	ANB	GF/ANB	STFUND/ANB	NTR/ANB	COFUND/ANB	CO.LEVY	DISTFUND/ANB	DIST LEVY	TOTAL LEVY	I+I/ANB	TV/ANB	DIST TV
30	570	125	1008	122	0	594	15.50	290	7.63	23.13	0	38056	4757000
36	663	27	2401	526	0	659	16.41	1215	31.83	48.25	0	38180	1030860
51	903	184	1066	145	4	471	16.26	445	11.61	27.87	0	38363	7058792
23	469	79	1589	263	0	612	15.78	713	18.54	34.32	0	38479	3039841
8	154	104	1211	214	0	539	15.81	457	11.79	27.61	0	38813	4036552
16	374	52	2196	536	0	482	17.17	1177	29.69	46.85	0	39670	2062840
46	826	38	1853	555	11	544	17.06	499	12.39	29.45	0	40286	1530868
35	642	55	1423	340	0	662	16.06	420	10.21	26.27	0	41248	2268640
50	893	77	1283	374	0	511	16.50	378	9.13	25.63	0	41481	3194037
8	146	46	1551	299	0	750	15.81	501	11.98	27.80	0	41828	1924088
17	378	126	1249	0	0	716	15.52	533	12.25	27.78	0	43525	5484150
33	608	46	1885	361	0	688	17.16	835	18.82	35.99	0	44396	2042216
45	812	106	1194	351	112	398	16.94	337	6.95	23.89	0	48607	5152342
19	411	34	1966	434	8	696	16.54	822	16.87	33.41	0	48771	1658214
44	797	96	1355	87	208	699	15.52	0	0.00	15.62	0	49165	4719840
44	795	52	1662	113	0	905	15.62	643	12.82	28.43	0	50188	2609776
6	97	105	1237	27	15	725	13.13	480	8.70	21.83	0	55225	5798625
5	76	83	1620	430	96	424	16.60	645	10.13	26.73	0	63774	5293242
55	964	121	1248	0	4	724	10.89	518	7.85	18.74	0	66116	8000036
38	706	256	1559	0	32	565	6.97	961	11.84	18.81	0	81231	20795136

